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नई दिल्ली, शनिवार, नवम्बर 13, 1965 (कार्तिक 22, 1887)

No. 42]

NEW DELHI, SATURDAY, NOVEMBER 13, 1965 (KARTIKA 22, 1887)

इस भाग में निम्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके
Separate paging is given to this Part in order that it may be filed as a separate compilation

भाग III—खण्ड 3

PART III—SECTION 3

लघु प्रशासनों से संबंधित अधिसूचनाएं

Notifications relating to Minor Administrations

MINISTRY OF FINANCE

Department of Company Affairs & Insurance
(Company Law Board)

Office of the Registrar of Companies

*In the matter of the Companies Act, 1956, and of
Pondy Bone Mills Private Limited*

Pondicherry, the 28th October 1965

No. C.54—Notice is hereby given pursuant to sub-section (5) of section 560 of the Companies Act, 1956 that the name of Pondy Bone Mills Private Limited has this day been struck off the Register and the said company is dissolved.

*In the matter of the Companies Act, 1956, and of
Majestic Transport Private Limited*

Pondicherry, the 28th October 1965

No. 58—Notice is hereby given pursuant to sub-section (5) of section 560 of the Companies Act, 1956 that the name of Majestic Transport Private Limited has this day been struck off the Register and the said company is dissolved.

*In the matter of the Companies Act, 1956, and of
Ramakrishna Industries Private Limited*

Pondicherry, the 29th October 1965

No. 17—Notice is hereby given pursuant to sub-section (5) of section 560 of the Companies Act, 1956 that the name of Ramakrishna Industries Private Limited has this day been struck off the Register and the said company is dissolved.

*In the matter of the Companies Act, 1956, and of
Friends' Union Transport Private Limited*

Pondicherry, the 29th October 1965

No. 37—Notice is hereby given pursuant to sub-section (5) of section 560 of the Companies Act, 1956 that the name of Friends Union Transport Limited has this day been struck off the Register and the said company is dissolved.

N. KRISHNAMURTHI
Registrar of Companies,
Pondicherry

GOVERNMENT OF GOA, DAMAN & DIU

Finance Department

Panjim, the 20th November 1964

No. FS/F.III/II-118/64/20583—In pursuance of the provisions contained in sections 5 and 8 of the Goa, Daman and Diu Excise Duty Act, 1964, Government hereby prescribes the maximum quantity of liquor which can be transported from one place to another within this territory or, as the case may be, possessed by any person, without a permit issued in accordance with the provisions of the said Act and the Rules made thereunder:

12 quart bottles of Indian made foreign liquor other than beer and 24 Bottles of beer for any person including his family.

12 quart bottles of country liquor for any person including his family.

6 quart bottles of denatured spirit and 2 quart bottles of rectified spirit or absolute alcohol.

By order and in the name of the
Lieutenant Governor of Goa, Daman &
Diu.

The 30th March 1965

No. FS/F.III/2-35/64/226-DA/65—In exercise of the powers conferred by sub-section (1) of Section 42 of Goa, Daman, and Diu Excise Duty Act, 1964, the Government hereby exempts the import of denatured spirit by all Hospitals in the Union Territory of Goa, Daman and Diu from the payment of countervailing duty of excise if any, leviable thereon as well as permit fee prescribed for import licence.

T. B. NAGARAJAN
Finance Secretary

Panjim, the 12th July 1965

No. FS/F.III/2-35/part/65—In partial modification of Notification No. FS/F.III/11-118/64/20583 dated the 20th November, 1964 and in pursuance of the provision contained in Section 8 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby prescribes the maximum quantity of country liquor which can be possessed by any person, without permit issued in accordance with the provisions of the said Act and the Rules made thereunder:—

18 quart bottles of country liquor for any person including his family.

This Notification comes into force with immediate effect.

By order and in the name of the Administrator of Goa, Daman and Diu.

The 10th September 1965

No. FS/F.III/2-35/part/1768/65—In exercise of the powers conferred by sub-section (1) of Section 42 of the Goa, Daman, and Diu Excise Duty Act, 1964, the Government hereby exempt from payment of excise duty all kinds of liquor when offered as gift to the Armed Forces of India.

This notification comes into force with effect from 10th September, 1965.

The 17th September 1965

No. FS/F.III/2-35/part/1572/65—In exercise of the powers conferred by clause (i) of Section 2 of the Goa, Daman and Diu Excise Duty Act, 1964 and clause (f) of Rule 2 of the Goa Daman and Diu Excise Duty Rules, 1964, the Government hereby declares "Vodka" as Indian made foreign liquor.

No. FD/F.III/2-35/part/1327/65—In exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 and all other powers enabling it in that behalf the Government hereby makes the following amendment to the Goa, Daman and Diu Sales Tax Rules 1964 the same having been previously published as required by the said section.

1. These rules may be called the Goa, Daman and Diu Sales Tax (First Amendment) Rules, 1965.

2. For rule 22 of the said rules the following shall be substituted :—

22. *Issue of cash memos or bills in respect of taxable goods sold by the dealer.*

In respect of every sale of taxable goods made by him a registered dealer shall, except as hereinafter provided issue a cash memo or bill and retain the duplicate of such bill or cash memo which shall be serially numbered, duly signed and dated and shall show separately the price of the goods sold and the amount realised by way of tax :

Provided, however, that when the price of the taxable goods sold in any one transaction is below Rs. 2 a dealer may, except when demanded by a customer, refrain from issuing a cash memo or bill as aforesaid but shall instead prepare a consolidated cash memo at the close of the day in respect of all such sales by recording them separately as and when they are effected.

By order and in the name of the Administrator of Goa, Daman and Diu.

The 20th September 1965

No. FD/F.III/2-35/part/1327/65—In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise duty Act, 1964, the Government hereby makes the following additional rule to "The Goa, Daman and Diu (Excise Duty) Rules, 1964".

Rule 122 : *Delay in payment of licence fees.*

When any annual licence fee or its instalment, as the case may be, is not paid within the period prescribed under these Rules, it shall be lawful to collect from the licences an additional amount equivalent to 2% of such licence fee or instalment for each month of delay or its fraction or rupee one whichever is higher, without prejudice to Clause (a) of sub-section (2) of Section 16 of the principal Act.

By order and in the name of the Administrator of Goa, Daman and Diu.

The 28th September 1965

No. FD/F.III/2-36/part/1630/65—In exercise of the powers conferred by sub-Section (2) of Section 10 of the Goa, Daman and Diu Sales Tax Act, 1964, read with Notification No. 7/3/65-UTL of the Government of India, Ministry of Home Affairs, dated 14th April, 1965 the Administrator of Goa, Daman and Diu hereby makes the following addition to the entries in the Second Schedule to the said Act.

"Tractors".

By order and in the name of the Administrator of Goa, Daman and Diu.

N. SUBRAMANIAN
Finance Secretary

Panjim, the 10th September 1965

No. FD/F.III/2-36/1093/part/65—In exercise of the powers conferred by Section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 and all other powers enabling it in that behalf the Government hereby makes the following amendment to the Goa, Daman and Diu Sales Tax Rules, 1964 the same having been previously published as required by the said section.

1. These rules be called "the Goa, Daman and Diu Sales Tax (Second Amendment) Rules, 1965".

2. For Rule 15(6) of the said rules the following shall be substituted.

"In calculating the taxable turnover, a registered dealer, besides other deductions referred to in the Act and those rules, may also deduct from his gross turnover the amount in respect of sales *other than liquor and other alcoholic beverages* of Canteen Stores which are shown to the satisfaction of the Assessing Authority to have been made to the members of Armed Forces of the Indian Union stationed in the territory, when such sales are made by regimental or unit-run Canteens, and provided that the Stores are obtained from the Canteen Stores Department (India) and their sales price does not exceed the sale price fixed by the Quarter Master".

By order and in the name of the Administrator of Goa, Daman and Diu.

V. S. SRINIVASAGOPALAN
Dy. Secretary (Finance)

Legislature Department

Panjim, the 16th September 1964

No. LA/763/64.—The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent of the President of India on the 2nd September 1964, and is hereby published for general information.

THE GOA, DAMAN AND DIU SALES TAX ACT, 1964

No. 4 of 1964 [2nd September 1964]

An Act to impose a tax on the sale of goods in Goa, Daman and Diu and to provide for matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth Year of the Republic of India, as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Goa, Daman and Diu Sales Tax Act, 1964.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different areas or different goods.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Commissioner" means the Commissioner of Sales Tax appointed under sub-section (1) of section 3;

(b) "dealer" means any person who carries on the business of selling goods in Goa, Daman and Diu and includes, the Government of India, or of any State, or of any Union Territory.

Explanation 1. A Hindu undivided family, a firm and any other association of persons whether incorporated or not will be deemed to be a person for the purpose of this definition.

Explanation 2. A co-operative society or a club or any association of persons, which sells goods to its members is a dealer;

Explanation 3. A factor, a broker, a commission agent, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of selling goods and who has, in the customary course of business, authority to sell goods belonging to a principal, is a dealer;

Explanation 4. The manager or an agent in Goa, Daman and Diu, of a dealer who resides outside Goa, Daman and Diu but carries on the business of selling goods in Goa, Daman and Diu shall, in respect of such business, be deemed to be a dealer;

(c) "Goa, Daman and Diu" means the Union Territory of Goa, Daman and Diu;

(d) "goods" includes all materials, commodities and articles but does not include newspapers, actionable claims, stocks, shares, securities or money;

(e) "Government" means Government of Goa, Daman and Diu;

(f) "manufacture" with all its grammatical variations and cognate expressions means any process of producing, making, extracting, altering, ornamenting, finishing or otherwise processing, treating or adapting any goods;

(g) "Official Gazette" means the Goa, Daman and Diu Gazette;

(h) "prescribed" means prescribed by rules made under this Act;

(i) "raw materials" mean goods which go into and form part of the finished product and include materials which are consumed in the process of manufacture.

(j) "registered" means registered under this Act;

(k) "sale" with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another for cash or deferred payment or other valuable consideration, and includes a transfer of goods on hire-purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of or a charge or pledge on goods;

Explanation.—A sale or purchase of goods shall be deemed to take place inside Goa, Daman and Diu if the goods are within that territory—

(i) in the case of specific or ascertained goods, at the time the contract of sale is made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller or by the buyer, whether assent of the other party is prior or subsequent to such appropriation;

(l) "Sale-price" means the amount payable to a dealer as consideration for the sale of any goods, excluding any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof, other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged;

(m) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale prices receivable, or if a dealer so elects, actually received, by the dealer during such period after deducting the amounts, if any, refunded by the dealer in respect of any goods returned by the purchaser within such period :

Provided that an election as aforesaid once made shall not be altered except with the permission of the Commissioner and on such terms and conditions as he may think fit to impose;

(n) "year" means the financial year commencing on the first of April.

Taxing Authorities.

3. (1) For carrying out the purposes of this Act, the Government may appoint a person to be Commissioner of Sales Tax, and such other persons to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Incidence of tax.

4. (1) With effect from such date as the Government may, by notification in the Official Gazette, appoint, being not earlier than thirty days after the date of the said notification, every dealer whose gross turnover

during the year immediately preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after the date so notified :

Provided that a dealer who deals exclusively in one or more classes of goods specified in the second schedule shall not be liable to pay any tax under this Act.

(2) Every dealer to whom sub-section (1) does not apply, shall, if his gross turnover calculated from the commencement of any year exceeds the taxable quantum at any time within such year, be liable to pay tax under this Act, on the expiry of two months from the date on which such gross turnover first exceeds the taxable quantum, on all sales effected after such expiry.

(3) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years, during each of which his gross turnover has failed to exceed the taxable quantum and such further period after the date of such expiry as may be prescribed, and on the expiry of this latter period his liability to pay tax shall cease.

(4) Every dealer whose liability to pay tax under this Act has ceased under the provisions of sub-section (3), shall, if his gross turnover calculated from the commencement of any year again exceeds the taxable quantum at any time within such year, be liable to pay such tax on the expiry of two months from the date on which such gross turnover again first exceeds the taxable quantum on all sales effected after such expiry.

(5) In this Act, the expression 'taxable quantum' means—

(a) in relation to any dealer who imports for sale any goods into Goa, Daman and Diu or manufactures or produces any goods for sale, regardless of the value of the goods imported, manufactured or produced, ten thousand rupees;

(b) in relation to any other dealer, thirty thousand rupees :

Provided that if the Government is of opinion that having regard to the difficulty in maintaining accounts or other sufficient cause the taxable quantum in respect of any class of dealers falling under clause (a) should be increased, the Government may fix in respect of such class of dealers such taxable quantum, not exceeding thirty thousand rupees, as may be specified in the notification.

Liability after cancellation of registration.

5. Any dealer whose certificate of registration granted under sections 11, 12, 13 or 14 has been cancelled shall, if his gross turnover calculated from the commencement of any year or from any date within the year exceeds the taxable quantum at any time within such year, be liable to pay such tax on the expiry of two months from the date on which such gross turnover again first exceeds the taxable quantum on all sales, effected after such expiry, of goods imported from outside Goa, Daman and Diu or manufactured therein.

Liability of dealers registered under Central Sales Tax Act.

6. Every dealer shall, notwithstanding that he is not liable to pay tax under any of the sub-sections (1) to (4) of section 4 or section 5, be liable to pay tax under this Act so long as he is registered under the Central Sales Tax Act, 1956, on all sales effected by him or on his behalf within Goa, Daman and Diu on or after the date of his liability or the date of his registration, whichever is earlier, under the Central Sales Tax Act aforesaid;

Provided that no tax shall be payable in respect of sales in any period prior to the commencement of this Act.

Rate of Tax.

7. (1) The tax payable by a dealer under this Act shall be levied on the taxable turnover at the following rates, namely :—

(a) in respect of goods specified in the First Schedule, at the rate of ten paise in the rupee;

(b) in respect of goods specified in the Third Schedule, at the rate of two paise in the rupee;

(c) in respect of any other goods, at the rate of five paise in the rupee;

Provided that the Government may, by notification in the Official Gazette, add to, or omit from, or otherwise amend the First and the Third Schedules, without affecting the entries in the Second Schedule.

Provided further that if in respect of any goods or class of goods the Government is of opinion that it is expedient in the interest of the general public so to do, it may, by notification in the Official Gazette, direct that the tax in respect of the taxable turnover of such goods or class of goods shall, subject to such conditions as may be specified, be levied at such modified rate not exceeding the rate applicable under this sub-section as may be specified in the notification.

(2) The Government or any other person authorised in this behalf may permit dealers, in such circumstances and under such conditions as may be prescribed, to compound the tax assessable on their taxable turnover under the provisions of this Act by paying in lieu thereof a lump sum in such manner as may be prescribed.

(3) In this Act, the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom his turnover during that period on—

(I) the sale of goods declared tax-free under section 10;

(II) sales to a registered dealer—

(a) of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for—

(i) re-sale by him within Goa, Daman and Diu;

(ii) re-sale by him in the course of interstate trade or commerce;

(iii) re-sale in the course of export out of India or re-sale after such export; or

(iv) used by him as raw materials in the manufacture of goods for sale, and

(b) of containers or other materials for the packing of goods of the class or classes so specified for sale:

Provided that no deduction shall be allowed unless the dealer who sells the goods furnishes in the prescribed manner—

(a) in the case of sales falling within sub-items (i) and (iv) of item (a) and within item (b), a declaration duly filled up and signed by the registered dealer to whom the goods are sold and containing the prescribed particulars in the prescribed form; and

(b) in the case of sales falling within sub-items (ii) and (iii) of item (a), a certificate in the prescribed form from the dealer to whom the goods are sold, that the goods are purchased for re-sale in the course of inter-state trade or commerce or for re-sale in the course of export out of India or for re-sale after such export, and that such goods will be so re-sold by himself or by any other registered dealer to whom he re-sells the goods within nine months from the date of such purchase or such further period as may be prescribed:

Provided further that where any goods specified in the certificate of registration are purchased by a registered dealer for any of the purposes specified in item (a), but are utilized by him for any other purpose, or are not re-sold in the manner and within the period prescribed the price of the goods so purchased shall be allowed to be deducted from the gross turnover of the selling dealer but shall be included in the taxable turnover of the purchasing dealer;

(III) sales of goods which are specified by the Government under section 8 as goods taxable at the first point and which are made by any dealer other than the manufacturer or importer, provided that in the case of such sales proof of payment of tax at the first point is adduced to the satisfaction of the Commissioner.

(IV) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(V) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of the dealer to an address outside Goa, Daman and Diu;

(VI) such other sales as may be prescribed.

Point at which sales may be taxed.

8. The tax payable under this Act shall be levied on the taxable turnover at the point of sale to the consumer or to a person other than a registered dealer:

Provided that the Government may, by notification in the Official Gazette, specify the first or any other point of sale in the series of sales of successive dealers, as the point at which any goods or class of goods may be taxed.

Burden of proof.

9. The burden of proving that in respect of any sale effected by a dealer he is not liable to pay tax under this Act shall lie on him.

Tax-free goods.

10. (1) No tax shall be payable under this Act on the sale of goods specified in the Second Schedule, subject to the conditions and exception, if any, set out therein.

(2) The Central Government may, by notification in the Gazette of India, add to, omit from or otherwise amend the entries in the Second Schedule.

Registration of dealers.

11. (1) No dealer shall, while being liable to pay tax under section 4 of this Act, carry on business as a dealer unless he has filed an application in accordance with sub-section (2) or has been registered and possesses a registration certificate under this Act.

(2) Every dealer required by sub-section (1) to be registered shall make application in this behalf in the prescribed manner and within the prescribed time to the prescribed authority.

(3) If the said authority is satisfied that the application for registration is in order, he shall, in accordance with such rules as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form which shall specify all his places of business and the class or classes of goods, for the purpose of clause (II) of sub-section (3) of section 7.

(4) The prescribed authority may from time to time amend any certificate of registration in accordance with information furnished under section 23 or otherwise received.

(5) The Commissioner may, for good and sufficient reasons, demand from a registered dealer or from a person who has applied for registration under this Act:—

(i) reasonable security for the proper payment of tax payable by him under this Act;

(ii) reasonable security for the proper custody and use of the forms referred to in the first proviso to clause (II) of sub-section (3) of section 7 which may be given to him by the prescribed authority.

(6) When any dealer has been convicted or has paid composition money under section 32, in respect of any contravention of sub-section (1) of this section, the prescribed authority shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) of this section on the dealer's application.

(7) When—

(a) any business in respect of which a certificate has been granted to a dealer on an application made, has been discontinued or transferred, or

(b) a dealer has ceased to be liable to pay tax under section 4 of this Act,

the Commissioner shall cancel the registration.

(8) The Commissioner may at any time for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel any certificate of registration.

Voluntary registration.

12. (1) Any dealer other than a dealer who deals exclusively in one or more classes of goods specified in the Second Schedule, whose gross turnover during a year exceeds ten thousand rupees may, notwithstanding that he may not be liable to pay tax under section 4, apply in the prescribed manner to the prescribed authority for registration under this Act.

(2) The provisions of sub-section (3), (4), (5), (7) and (8) of section 11 shall apply in respect of applications for registration under this section.

(3) Every dealer who has been registered upon application made under this section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(4) The registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(5) Subject to the provisions of sub-section (4), a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him a certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

Provisional registration.

13. (1) Any person who intends to establish a business in Goa, Daman and Diu for the purpose of manufacturing or producing goods of a value exceeding ten thousand rupees per year, may, notwithstanding that he is not required to register himself under section 11, apply in the prescribed manner to the prescribed authority for provisional registration under this Act.

(2) If the said authority, after making such inquiries as it may consider necessary, is satisfied as to the *bona fide* intention of the person making the application, it may grant a provisional certificate of registration on such person furnishing such security as it may consider necessary and shall specify in such certificate the class or classes of goods for the purposes of clause (II) of sub-section (3) of section 7.

(3) Every person who has been granted a provisional certificate of registration under this section shall, for so long as such certificate is in force be liable to pay tax under this Act.

(4) A provisional certificate of registration granted under this section shall be in force for such period as may be specified therein and the provisions of sub-sections (4), (7) and (8) of section 11 shall, so far as may be, apply to any such certificate of registration.

Special registration.

14. (1) No dealer shall, while being liable to pay tax under section 5, carry on business as a dealer unless he has applied for a special certificate of registration.

(2) Every dealer required by sub-section (1) to be registered shall make an application in this behalf in the prescribed manner to the prescribed authority.

(3) If the said authority is satisfied that the application for special certificate is in order, it shall, in accordance with such rules as may be prescribed, grant a special certificate to the applicant in the prescribed form:

Provided that the special certificate shall not specify the class or classes of goods for the purposes of clause (II) of sub-section (3) of section 7.

(4) The prescribed authority may from time to time amend any special certificate in accordance with the information furnished under section 23 or otherwise received by him.

(5) The provisions of sub-section (3) of section 4 and sub-sections (6) and (7) of section 11 shall apply registration under this section.

Payment of tax and returns.

15. (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns by such date and to such authority as may be prescribed.

(3) Before any registered dealer furnishes the returns required by sub-section (2), he shall pay into a Government treasury or the Reserve Bank of India or in such other manner as may be prescribed the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(4) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return; and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (3) of the extra amount.

(5) With a view to encourage prompt payment of tax, the Government may prescribe rates of remission or rebates in respect thereof in accordance with such principles as may be prescribed.

Collection of tax only by registered dealers.

16. No person who is not a registered dealer shall collect in respect of any sale by him of goods in Goa, Daman and Diu any amount by way of tax under this Act and no registered dealer shall make any such collection except in accordance with this Act and the rules made thereunder.

Assessment of tax.

17. (1) If no returns are furnished by a registered dealer in respect of any period by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall, within three years after the expiry of such period, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of the tax due from the dealer and in making such assessment shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a registered dealer to submit in respect of any period, a return accompanied by a receipt from a Government Treasury or the Reserve Bank of India as required under sub-section (3) of section 15, by the prescribed date, the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of the tax so assessed a sum not exceeding one and a half times that amount.

(2) If upon information which has come into his possession, the Commissioner is satisfied that any dealer, has been liable to pay tax under this Act in respect of any period but has failed to get himself registered, the Commissioner shall proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer a reasonable opportunity of being heard; and the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

(3) No assessment under sub-section (1) shall be made after the expiry of four years and no assessment under sub-section (2) shall be made after the expiry of six years from the end of the year in respect of which or part of which the assessment is made:

Provided that where such assessment is made in consequence of or to give effect to any order of an appellate or revisional authority or of a court, the period of four years or six years, as the case may be, shall be reckoned from the date of such order.

(4) The amount of tax—

- (a) due where the returns are furnished without receipt showing full payment thereof, or
- (b) assessed under sub-section (1), less the sum, if any, already paid by the dealer in respect of the said period, or
- (c) assessed under sub-section (2),

shall, together with any penalty that may be directed to be paid under any of the provisions of this section, or section 31, be paid by the dealer into a Government Treasury or the Reserve Bank of India or in such other manner as may be prescribed by such date as may be specified in a notice issued by the Commissioner for this purpose and the date to be so specified shall be not less than sixty days from the date of service of such notice.

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax due and the penalty, if any by instalments.

(5) When a dealer is in default in making payment of the tax, the Commissioner or any person appointed to assist him under sub-section (1) of section 3, may in his discretion direct that, in addition to the amount of the arrears, a sum not exceeding six per cent thereon per annum by way of interest plus a penalty equal to the amount of such interest shall be recovered from the dealer.

(6) Any amount of tax or penalty which remains unpaid after the date specified in the said notice, shall be recoverable as an arrear of land revenue under the law for the time being in force in that behalf.

(7) Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence under this Act.

Assessment and reassessment of tax.

18. If in consequence of definite information which has come into his possession the Commissioner is satisfied that the turnover of the business of a dealer has escaped assessment or has been under-assessed in any year, the Commissioner may, at any time within the period of five years following the close of the year for which the turnover is proposed to be assessed or re-assessed, as the case may be, send a notice to the dealer and after hearing him and making such inquiry as he considers necessary, may proceed to assess or re-assess, as the case may be, the tax payable on the turnover which has escaped assessment or has been under-assessed, and all the provisions of this Act and the rules made thereunder shall, so far as may be, apply accordingly for the purpose of the assessment or re-assessment of the tax, as the case may be.

Refund.

19. (1) The Commissioner shall, in the prescribed manner, refund to a dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any other period:

Provided that no refund shall be made unless the claim for refund is made within twelve months from the date of the assessment of tax or the date of the imposition of penalty or within six months from the date of any final order passed on appeal, revision or review under section 28, whichever period expires later.

(2) Nothing in sub-section (1) shall be deemed to empower the Commissioner to amend, vary or rescind any assessment or to amend vary or rescind any order passed on appeal, revision or review under section 27 or reference under section 28 or to confer on a dealer any relief in addition to what he is entitled under the provisions of this Act.

Accounts

20. Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (2) of section 15, shall keep a true account of the value of goods bought, and sold by him, and if the Commissioner considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section, he may require such accounts (including records of sales) as may be prescribed.

Power to call for information etc., to search and to seize documents etc.

21. (1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer—

- (a) to produce before him any accounts, registers or documents, and

- (b) to furnish any information, relating to the stock of goods of, purchases, sales or deliveries of goods by, the dealer or relating to any other matter, as may be deemed necessary for the purpose of this Act.

(2) All accounts, registers and documents relating to the stocks of goods of, or purchase, sales and deliveries of goods by, and all goods kept in any place of business of, any dealer, shall, at all reasonable times, be open to inspection by the Commissioner.

(3) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same and shall retain the same only for so long as may be necessary in connection with any proceeding under this Act or for a prosecution.

(4) For the purposes of sub-section (2) or sub-section (3) the Commissioner may enter and search any place of business of any dealer, or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business:

Provided that no residential premises shall be entered into and searched by the Commissioner, except on the authority of a search warrant issued by a magistrate having jurisdiction over the area.

Delegation of Commissioner's powers.

22. Subject to such restrictions and conditions as may be prescribed, the Commissioner may by order in writing delegate any of his powers under this Act except those under sub-section (2) of section 30 to any person appointed under section 3 to assist him.

Information regarding changes of business.

23. If any dealer to whom the provisions of sub-section (2) of section 15 apply,—

- (a) sells or otherwise disposes of his business or any part of his business or any place of business, or effects or comes to know of any other change in the ownership of the business,
- (b) discontinues his business or changes his place of business or opens a new place of business, or
- (c) changes the name or nature of his business or effects any change in the class or classes of goods in which he carries on his business and which is or are specified in his certificate of registration.

he shall within the prescribed time inform the prescribed authority accordingly, and if any such dealer dies, his legal representative, shall in like manner, inform the said authority.

Special provision regarding liability in certain cases.

24. (1) Where a dealer, liable to pay tax under this Act, dies then,

- (a) if the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay the tax due from such dealer under this Act, and
- (b) if the business carried on by the dealer is discontinued after his death his legal representative shall be liable to pay out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax (including any penalty) due from such dealer under this Act,

whether such tax (including any penalty) has been assessed before his death but has remained unpaid, or is assessed after his death.

(2) Where a dealer, liable to pay tax under this Act, is a Hindu undivided family, and the joint family property is partitioned amongst the various members or groups of members, then each member or group of members shall be jointly and severally liable to pay the tax (including any penalty) due from the dealer under this Act, upto the time of the partition, whether such tax (including any penalty) has been assessed before partition but has remained unpaid, or is assessed after partition.

(3) Where a dealer, liable to pay tax under this Act, is a firm, and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 25, the tax (including any penalty) due from the firm under this Act, upto the time of dissolution, whether such tax (including any penalty) has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfers or otherwise disposes of his business in whole or in part or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax (including any penalty) due from the dealer under this Act, upto the time of such transfer, disposal or change, whether such tax (including any penalty) has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where the dealer, liable to pay tax under this Act—

- (a) is the guardian of a ward on whose behalf the business is carried on by the guardian, or
- (b) is a trustee who carries on the business under a trust for a beneficiary.

then, if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax (including any penalty) due from the dealer up to the time of termination of the guardianship or trust, whether such tax (including any penalty) has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.

(6) Where a dealer, liable to pay tax under this Act, is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then such person shall be liable to pay tax on the sales of goods made by him on and after the date of such succession, and shall (unless he already holds a certificate of registration) within 30 days thereof apply for registration :

Provided that, where such person re-sells any goods purchased by the dealer while carrying on business before such succession, he shall be entitled to such deductions in respect thereof as are permissible under sub-section (3) of section 7, had the re-sale been effected by the dealer himself.

Liability of firms.

25. Notwithstanding any contract to the contrary, where any firms is liable to pay tax (including any penalty) under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment :

Provided that, where any such partner retires from the firm, he shall be liable to pay the tax and the penalty (if any) remaining unpaid at the time of his retirement, and any tax (including any penalty) due upto the date of retirement though unassessed at that date.

Bar to certain proceedings.

26. Save as is provided in section 28, no assessment made and no order passed under this Act or the rules made thereunder by the Commissioner or any person appointed under sub-section (1) of section 3 to assist him shall be called in question in any Civil Court, and save as is provided in section 27, no appeal or application for revision or review shall lie against any such assessment or order.

Appeal, revision and review.

27. (1) Any dealer may in the prescribed manner appeal to the prescribed authority against any assessment within sixty days or such further period as may be allowed by the Commissioner for cause shown to his satisfaction, from the receipt of a notice issued under sub-section (4) of section 17 in respect thereof :

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(2) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

- (a) confirm, reduce, enhance or annul the assessment, or;
- (b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(3) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any assessment made or order passed under this Act or the rules made thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Government may, in like manner revise any order passed by the Commissioner.

Provided that before rejecting any application for the revision of any such order the Commissioner or the Government, as the case may be, shall consider it and shall record reasons for such rejection :

Provided further that no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (1) to the prescribed authority in respect of such assessment.

(4) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 may be reviewed by the person passing it upon application or of his own motion.

(5) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

*Explanation :—*In this section "assessment" includes imposition of penalty.

Statement of case to Court.

28. (1) Within sixty days from the passing by the Government of any order under sub-section (3) of section 27 affecting any liability of any dealer to pay tax under this Act, such dealer may, by application in writing, and accompanied by a fee of one hundred rupees, require the Government to refer to the Court any question of law arising out of such order.

(2) If, for reasons to be recorded in writing, the Government refuses to make such reference, the applicant may, within thirty days of such refusal, either—

- (a) withdraw his application (and if he does so, the fee paid shall be refunded), or
- (b) apply to the Court against such refusal.

(3) If upon the receipt of an application under clause (b) of sub-section (2), the Court is not satisfied of the correctness of the Government's decision, it may require the Government to state the case and refer it, and on the receipt of such requisition, the Government shall state and refer the case accordingly.

(4) If the Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Government to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The Court upon hearing any such case shall decide the question of law raised therein, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send a copy of its judgment to the Government which shall pass such orders as are necessary to dispose of the case conformably to such judgment.

(6) Where a reference is made to the Court under this section, the costs shall be in the discretion of the Court.

(7) The payment of the amount, if any of tax due in accordance with the order of the Government in respect of which an application has been made under sub-section (1) shall not be stayed pending the disposal of such application or any reference made in consequence thereof, but if such amount is reduced as the result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 19.

(8) In this section, "Court" means the Court of the Judicial Commissioner, Goa, Daman and Diu.

Powers of Commissioner etc. in certain matters.

29. (1) The Commissioner or any person appointed to assist him under sub-section (1) of section 3 shall, for the purposes of this Act, have the same powers as are vested in a Civil Court under the law relating to Civil Procedure for the time being in force in Goa, Daman and Diu, when trying a suit, in respect of the following matters, namely :

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents; and
- (c) issuing commissions for the examination of witnesses; and any proceeding under this Act before the Commissioner or any person appointed to assist him under sub-section (1) of section 3 shall be deemed to be a judicial proceeding within the meaning of section 193 and 228, and for the purposes of section 196, of the Indian Penal Code.

(2) Subject to any rules made in this behalf, any authority referred to in sub-section (1) may impound and retain in its custody for such period as it thinks fit, any books of account or other documents produced before it, in any proceedings under this Act :

Provided that a person appointed to assist the Commissioner under sub-section (1) of section 3 shall not—

- (a) impound any books of account or other documents without recording his reasons for so doing; or
- (b) retain in his custody any such books or documents for a period exceeding thirty days without obtaining the approval of the Commissioner therefor.

Offences and penalties.

30. (1) Whoever —

- (a) carries on business as a dealer in contravention of sub-section (1) of section 11; or
- (b) fails, without sufficient cause, to submit any return as required by sub-section (2) of section 15 or submits a false return; or
- (c) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or
- (d) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or
- (e) contravenes the provisions of section 16; or
- (f) fails, when required so to do under section 20, to keep prescribed accounts or records of sales; or
- (g) refuses to comply with any requirement made of him under sub-section (1) of section 21; or
- (h) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or
- (i) obstructs any officer making an inspection or a search or a seizure under section 21; or
- (j) neglects to furnish any information required by section 23;

shall be punishable with simple imprisonment which may extend to six months or with fine or with both, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence :

Provided that no prosecution for an offence against this Act shall be instituted in respect of the same facts in respect of which a penalty has been imposed under section 17 or section 31.

(2) No Court shall take cognizance of any offence under this Act or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(3) All offences punishable under this Act shall be cognizable and bailable.

Penalty for concealment of sales etc.

31. (1) If the Commissioner or any person appointed under sub-section (1) of section 3 to assist him in the course of any proceedings under this Act is satisfied that a dealer has concealed the particulars of his sales or has furnished inaccurate particulars of his sales and has thereby returned figures below the real amount he may after giving the dealer a reasonable opportunity of being heard, direct that the dealer shall, in addition to the tax payable by him under this Act, pay, by way of penalty, a sum not exceeding one and a half times the amount of tax which would have been avoided if the figures returned by the dealer were accepted as correct.

(2) If any person purchasing goods is guilty of an offence under clause (c) or clause (d) of sub-section (1) of section 30, the authority which granted to him or as the case may be, is competent to grant to him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and a half times the tax which would have been levied under this Act in respect of the sale to him of the goods, if the offence had not been committed.

Compounding of offences.

32. (1) Subject to such conditions as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under sub-section (1) of section 30 or under any rules made under this Act, either before or after the commencement of any proceedings against such person in respect of such offence, by way of composition for such offence, a sum not exceeding five thousand rupees or where the offence alleged to have been committed is under clause (a) or clause (b) of that sub-section, not exceeding double the amount of the tax which would have been payable by such person had he complied with the provisions of the Act, whichever is greater.

(2) On payment in full of such sum as may be determined by the Commissioner under sub-section (1) —

- (a) no proceedings shall be commenced against such person as aforesaid; and
- (b) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.

Setting up of posts and barriers.

33. (1) The Government may, by notification in the Official Gazette, set up check-posts or barriers at any place in Goa, Daman and Diu with a view to preventing evasion of sales tax and other dues payable under this Act.

(2) Every person transporting such goods as may be notified shall, at any check-post or barrier referred to in sub-section (1), file before such officer as may be authorised by the Government in this behalf a declaration in such form and in such manner as may be prescribed.

(3) The officer authorised by the Government under sub-section (2) or any other officer who may be authorised in this behalf may for the purpose of satisfying himself that the provisions of sub-section (2) are not being contravened, and subject to such restrictions as may be prescribed, intercept and search any vehicle which may be suspected of contravening the said provisions.

Indemnity.

34. No suit, prosecution or other legal proceeding shall lie against any employee of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder. *Returns etc., to be confidential.*

35. (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything to the contrary contained in any other law relating to evidence, no Court shall, save as aforesaid, be entitled to require any employee of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If save as provided in sub-section (3), any employee of the Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(3) Nothing in this section shall apply to the disclosure :—

- (a) of any of the particulars referred to in sub-section (1) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, return, accounts, documents or evidence, or for the purposes of a prosecution under this Act; or
- (b) of such facts, to an officer of the Central Government or the Government of any State or Union Territory, as may be necessary for verification of such facts or for the purpose of enabling that Government to levy or realise any tax imposed by it.

Power to make rules.

36. (1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe :—

- (a) the further period after the date of expiry of three consecutive years referred to in sub-section (3) of section 4;
- (b) the particulars to be contained in a declaration under clause (II) of sub-section (3) of section 7, the form of such declaration, the authority from which such form shall be obtainable and the manner in which such declaration is to be furnished;
- (c) the other sales turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 7;
- (d) the authority to which applications for registration under sections 11, 12, 13 or 14 shall be made;
- (e) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under sections 1, 12, 13 or 14;
- (f) the intervals at which, and the manner in which, the tax under this Act shall be payable under section 15;
- (g) the returns to be furnished under sub-section (2) of section 15, and dates by which and the authority to which, such returns shall be furnished;
- (h) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 17;
- (i) the manner in which refunds under section 19 shall be made;
- (j) the accounts and forms thereof required by section 20;
- (k) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (1) of section 21;
- (l) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 22;
- (m) the authority to which information shall be furnished under section 23;
- (n) the manner in which, and the authority to which appeals against assessment may be preferred under section 27;
- (o) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revision and review under section 27;

(p) the conditions under which offences may be compounded under section 32;

(q) the manner in which, and the time within which, applications shall be made, information furnished and notices served, under this Act;

(r) any other matter required to be prescribed.

(3) any such rules may provide that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

Savings.

37. Nothing in this Act or the rules made thereunder shall be deemed to impose or authorise the imposition of a tax on any sale or purchase of any goods when such sale or purchase takes place —

- (i) in the course of inter-State trade or commerce;
- (ii) outside Goa, Daman and Diu; or
- (iii) in the course of import of the goods into, or export of goods out of, the territory of India.

Explanation : Sections 3, 4 and 5 of the Central Sales Tax Act, 1956, shall apply for determining whether or not a particular sale or purchase takes place in the manner indicated in clause (i), clause (ii) or clause (iii).

Power to remove difficulties.

38. If any difficulty arises in giving effect to the provisions of this Act, the Govt. may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

THE FIRST SCHEDULE

[See clause (a) of sub-section (1) of section 7]

1. Motor vehicles, including chassis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles.
2. Motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters, motorettes.
3. Refrigerators and air-conditioning plants and components parts thereof.
4. Wireless reception instruments and apparatus, radios and radio gramophones, transistors, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.
5. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, recording tape, lenses, films and parts and accessories required for use therewith excluding films certified by the Central Board of film Censors to be predominantly educational in nature.
6. Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.
7. All clocks, time-pieces and watches and parts thereof.
8. Iron and Steel safes and almirahs.
9. All arms including rifles, revolvers, pistols, and ammunition for the same.
10. Cigarette cases and lighters.
11. Tape recorders, dictaphone and other similar apparatus for recording sound and spare parts thereof.
12. Sound transmitting equipment including telephones and loud speakers and spare parts thereof.
13. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
14. Binoculars, telescopes and opera glasses.
15. Gramophones and component parts thereof.
16. Gramophone records.

THE SECOND SCHEDULE

(See section 10)

Tax-free goods

1. All cereals and pulses including all forms of rice (except when sold in sealed containers).
 2. Flour including atta, maida, suji and bran except when sold in sealed containers).
 3. Bread.
 4. Meat (except when sold in sealed containers).
 5. Fish (except when sold in sealed containers).
 6. Fresh eggs.
 7. Live stock including poultry.
 8. Vegetables, green or dried (excluding dehydrated vegetables) and vegetable seeds and plants other than medical preparations) (except when sold in sealed containers).
 9. Fresh fruits.
 10. Sugar, Gur, molasses and sugarcane.
 11. Salt.
 12. Fresh milk, whole or separated and milk products.
 13. Karadi (safflower) oil and till (sesamam) oil.
 14. Edible oils pressed on Ghanis.
 15. Ghee and vegetable ghee.
 16. Dahi, butter and Khoa.
 17. All varieties of cotton, real silk, woollen, rayon or artificial silk fabrics.
 18. Cotton yarn including cotton thread.
 19. White printing paper, creamlaid paper, hand made paper and newsprint.
 20. School exercise and drawing books and other articles of stationery used by the students.
 21. All books and periodicals.
 22. Kerosene.
 23. Fuel wood and charcoal.
 24. Agricultural implements.
 25. Matches.
 26. Cattle feeds including fodder and poultry feed.
 27. Hides and skins, whether in a raw or dressed state.
 28. Electrical energy.
 29. Fertilizers and manures including oil cakes.
 30. Water but not aerated water or mineral water, or water sold in bottles or sealed containers.
 31. Raw wool.
 32. Tobacco and all its products.
 33. (i) Country made shoes (Juties)
(ii) Hand-made utensils
(iii) Cane and bamboo handicrafts.
(iv) Earthenware made by Kumbhars.
- When manufactured
- (i) without the use of power, and
 - (ii) at a place other than a factory as defined in the Factories Act, 1948 and sold either by the maker himself or by any member of his family or by a cooperative society consisting wholly of the makers of such articles.
34. Achar and Murraba except when sold in sealed containers.
 35. Charkha, takli and charkha accessories.
 36. Slate, slate pencils, takhties, black ink used for takhties writing chalks, crayons, foot rules of the type used in schools, Kalams (Pens used for takhties).
 37. Betel leaves, betel nuts, kat and edible lime.
 38. Durries of the size not exceeding 30 sq. feet in area.
 39. Bardana including hessian, cloth, iron strips and wooden and tin packing, the sale of which is incidental to dealings in any of the other goods mentioned in this Schedule.
 40. Cotton padding.
 41. Articles and utensils made of Kansa (bellmetal).
 42. Bullock carts, and spare parts thereof.
 43. Chillies, chilly powder; tamarind, turmeric and all other condiments, whole or powdered, except when sold in sealed containers.
 44. Coconut in shell; coconut oil and separated kernel of coconut other than copra.
 45. Cooked food and non-alcoholic drinks served at one time at a price of not more than three rupees per person, for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweetmeats, confectionery, cakes, biscuits or pastries.
 46. Foodstuffs and food provisions of all kinds (including dried fruits and dried vegetables; raw semi-cooked, semi-processed or ready-to-serve foods; pickles, sauces, jams, marmalades, jellies; preserved fruits and honey) when sold in sealed containers of weight not exceeding five Kg. in each container.
 47. Farsan.
 48. Films certified by the Central Board of Film Censors to be predominantly educational in nature.
 49. Flowers (excluding artificial flowers).
 50. Flower, fruit and vegetable seeds; seeds of lucerne and other fodder grass; seeds of sann hemp; bulbs; crows; rhizomes; suckers and tubers; budgrafts, cuttings; layers and seedlings; plants.
 51. Plantain leaves, patrawalis and dronas.
 52. Handloom fabrics of all varieties (excluding pile carpets, braids, borders, laces and trimmings).
 53. "Khadi" and ready-made garments and other articles prepared from Khadi.
- Explanation* — For the purpose of this entry "Khadi" means any cloth woven on handloom in India from cotton, silk or woollen yarn hand-spun in India or from the mixture of any two or all such yarns.
54. Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956.
 55. (i) Handloom and parts thereof.
(ii) The following handloom accessories, namely :—
(a) Rach
(b) Fani
(c) Cotton healds
(d) Shuttles
(e) Bobbins
(f) Pins
(g) Pickers.
(iii) The following handloom auxiliary machines namely :—
(a) Warping frames worked by hand
(b) Sectional drum type warping machine worked by hand and V-shaped creel used therewith.
(iv) The following attachment to handlooms namely : Wooden dobbies.
 56. Kumkum (including liquid Kumkum).
 57. Mangalsutra with black glass beads sold at a price not exceeding ten rupees each.
 58. Bangles of price not exceeding rupee one per pair.
 59. Silkworm eggs and silkworm cocoons.

60. Stamp-papers and stamps sold by vendors duly authorised under the provisions of the Indian Stamps Act, 1899, and the Court Fees Act, 1870.
61. Safety razor blades.
62. Fishing equipment other than mechanised boats and vehicles.

THE THIRD SCHEDULE

[See clause (b) of sub-section (1) of section 7]

1. Coal including coke in all its forms.
2. Cotton as defined in section
3. Iron and steel 14 of the Central Sales
4. Jute Tax Act, 1956.
5. Oilseeds
6. Artificial silk yarn.

S. BALAKRISHNA

Secretary to the Government
of Goa, Daman and Diu.

Finance Department

THE GOA, DAMAN AND DIU SALES TAX RULES, 1964

Panjim, the 8th October 1964

No. F.III/2-36/64.—In exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964, the Government hereby makes the following rules :

1. *Short title.*—These rules may be called "The Goa, Daman and Diu Sales Tax Rules, 1964".....

2. *Definitions.*—In these rules unless the context otherwise requires :

(a) "the Act" means the Goa, Daman and Diu (Sales Tax) Act, 1964;

(b) "agent" means a person authorised by a dealer in writing to appear on his behalf in any proceedings before any authority functioning under the Act and who is :

- (i) a relative of the dealer, or
- (ii) a person regularly employed by the dealer, or
- (iii) a Legal Practitioner or Chartered Accountant, or
- (iv) a person holding a Power of Attorney from the dealer in this regard.

(c) "Appropriate Assessing Authority" means :

- (i) in relation to any particular dealer, the Sales Tax Officer or the Assistant Sales Tax Officer within whose jurisdiction the dealer's place of business is situated;
- (ii) in relation to a dealer who has more than one place of business in the Territory, the Sales Tax Officer or the Assistant Sales Tax Officer within whose jurisdiction the head office of such business is situated in the Territory;
- (iii) in relation to an Ex-Territory dealer as defined in rule 3, the Sales Tax Officer specifically nominated by the Commissioner for the purpose.

Provided that in relation to any dealer or class of dealers whose gross turnover exceeds such amount as the Commissioner may fix by order, the Appropriate Assessing Authority shall be the Sales Tax Officer who is specified therein.

(d) "Appropriate Government Treasury" means any Taluka Treasury or sub-Treasury in the Territory, the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary situated in the area in which the dealer concerned has his place of business or the head office, if the business is carried on at more than one place in the Territory;

(e) "Appropriate Tax Recovery Officer" means the Tax Recovery Officer of the Revenue Office of Taluka in which the dealer's place of business in the Territory is situated or if he has more than one place of business in the Territory, the Taluka in which the head office of such business is situated or the Collector of the District of the residence of the Ex-Territory dealer;

(f) "Assistant Commissioner" means the person appointed by that designation by the Government under section 3 to assist the Commissioner;

(g) "Assistant Sales Tax Officer" means the person appointed by that designation by the Government under section 3 to assist the Commissioner;

(h) "Forms" means a form specified in the second schedule;

(i) "Inspection" means a Sales Tax Inspector appointed under section 3 to assist the Commissioner for carrying out the purposes of the Act;

(j) "month" means a calendar month;

(k) "place of business" means any place where any dealer sells or manufactures for sale any goods or keeps his accounts of sale of goods;

(l) "Quarter" means each of the following periods of three month of each year :—

1st April to 30th June.

1st July to 30th September.

1st October to 31st December.

1st January to 31st March.

(m) "return period" means the period for which returns are to be furnished by a dealer under these rules;

(n) "Sales Tax Officer" means the person appointed by that designation by the Government under section 3 of the Act to assist the Commissioner;

(o) "Schedule" means the Schedule appended to these rules;

(p) "section" means a section of the Act;

(q) "Territory" means the Union Territory of Goa, Daman and Diu;

(r) "warehouse" means any enclosure, building of vessel in which a dealer keeps stock of goods for sale or resale.

3. *Ex-Territory dealer.*—A dealer who resides outside the Territory and has no place of business in the Territory but delivers goods in the Territory, for consumption therein, shall be considered an importer for the purpose of ascertaining the taxable quantum referred to in clause (a) of sub-section 5 of section 4 of the Act.

4. *Application for Registration.*—(1) An application for registration of a dealer under section 11, 12, 13, or 14 shall be made, within 30 days from the commencement of the liability under section 4 of the Act, to the appropriate Assessing Authority. It shall be in Form S.T. I, if made by a dealer having only one place of business in the Territory; in Form S.T. II, if made by a dealer having more than one place of business in the Territory; and in Form S.T. III, if made by an Ex-Territory dealer. A dealer liable to pay tax under section 6 shall also apply for registration under section 11.

(2) A fee of five rupees shall be levied on every application for registration and every such application shall be accompanied by a receipt for the payment of the said fee in the appropriate Government Treasury.

(3) An application for registration shall be made, signed and verified, in the case of a business carried on by :—

(a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;

(b) a firm, by a partner thereof;

(c) a Hindu undivided family, by the Karta or an adult member thereof;

(d) a body corporate (including a company, co-operative society, or a corporation or local authority), by a director, manager, secretary or the principal officer thereof, or by a person duly authorised to act on its behalf;

(e) an association of individuals to which clause (b), (c) or (d) does not apply, by the principal officer of, or person managing the business;

(f) the Government, by a person duly authorised to act on its behalf.

5. *Grant of Certificate of Registration.*—(1) When the appropriate Assessing Authority, after making such enquiry as he may think necessary, is satisfied that the

applicant has correctly given all the requisite information, that he has paid the registration fee and the application is otherwise in order, he shall register the dealer and shall issue a certificate of registration :

- (i) in Form S.T. IV if the dealer has only one place of business in the Territory;
- (ii) in Form S.T. V if he has more than one place of business in the Territory;
- (iii) in Form S. T. VI if the application is for special registration under section 14; and
- (iv) in Form S. T. VII if the dealer is an Ex-Territory dealer.

(2) Where a certificate of registration is issued to a dealer :

(a) it shall take effect or be valid from the date of the commencement of the liability, if it is made within the period specified in sub-rule (1) of rule 4 and in such case the dealer shall be liable to pay tax on sales made by him from the date of commencement of the liability and he will be entitled to collect such tax from that date; and

(b) it shall take effect or be valid from the date on which the application has been filed in the office, if such application is made after the expiry of the aforesaid period.

(3) The appropriate Assessing Authority shall furnish the registered dealer, free of cost, an attested copy of the registration certificate for every additional place of business (not being merely a warehouse).

(4) Every registered dealer shall display conspicuously at each place of business (not being merely a warehouse) the certificate of registration or a copy thereof.

(5) Any registered dealer may obtain from the appropriate Assessing Authority, on payment of a fee of two rupees and production of a receipt therefor from a Government Treasury, a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

6. Information to be furnished regarding change of business, etc.—(1) The information required under section 23, shall be furnished by the registered dealer to the appropriate Assessing Authority within 30 days of the occurrence of such event.

(2) If the information referred to in section 23, relates to a branch of any business located outside the jurisdiction of any Assessing Authority, a copy of the information and of any orders passed thereon, shall be forwarded to the appropriate Assessing Authority within whose jurisdiction the branch is situated.

(3) When any registered dealer dies, his legal representative shall give information of the death to the appropriate Assessing Authority within thirty days from the death of the dealer.

7. Amendment and replacement of the certificate of registration.—(1) When any registered dealer makes any report under section 23, he shall enclose his registration certificate and the copies thereof, to the appropriate Assessing Authority, who may, after making such enquiry or obtaining such evidence as he may think necessary, amend or reissue the registration certificate.

Provided that where a registered dealer—

- (a) effects change in the name of his business, or
- (b) is a firm, and there is a change in the partnership or in the constitution of the firm without dissolution thereof, or
- (c) is a trustee of a trust, and there is change in the trustees thereof, or
- (d) is a guardian of a ward and there is a change in the guardian, then the certificate of registration shall be amended and it shall not be necessary for the dealer, or the firm or the new trustees or new guardian, as the case may be, to apply for a fresh certificate of registration.

(2) If the dealer has failed to furnish information, as required under section 23, the Assessing Authority on the basis of information which may come to his notice otherwise, and if he is satisfied, that there has been a change in the ownership, nature or name of the business or, for any other reason, the certificate or other record of the dealer maintained in his office requires amendment, he may, after giving the dealer an opportunity of being heard, by order, amend the certificate or other record accordingly. For this purpose the dealer shall

submit the certificate lying in his possession and copies thereof to the Assessing Authority within the time specified in the order.

(3) Where any class or classes of goods have, in the opinion of the Assessing Authority, been wrongly specified in the certificate for the purpose of items (a) and (b) of clause II of sub-section 3 of section 7 or where there are reason to believe that any dealer has been mis-using the certificate, the Assessing Authority may, after giving the dealer an opportunity of being heard, by order, delete or modify any class or classes of goods specified in the certificate and thereupon the dealer shall submit within the time specified in the order the registration certificate and copies thereof for deletion or modification, as the case may be.

(4) Any amendment made under any of the foregoing sub-rules shall be effective.

(a) in case of change in the name of business, place of business, opening of a new place of business or change in the ownership of business, from the date of the contingency which necessitates the amendment, whether or not information in this behalf was furnished within the period prescribed under preceding rule;

(b) in the case of addition of a class or classes of goods in the certificate of registration, from the date the application for amendment is received in the office; and

(c) in the case of deletion or modification of class or classes of goods, from the date of the order of deletion or modification, as the case may be.

(5) If a dealer to whom a certificate in Form S.T. IV has been issued reports that one or more additional places of business has or have been opened his certificate shall be cancelled and the Assessing Authority shall issue in its place a fresh certificate in Form S.T. V and a copy thereof shall be furnished to the dealer in respect of each additional place, on payment of a fee of Rs. 2.

(6) If the dealer to whom a certificate in Form S.T. V has been issued, reports that any one or more of the places of business has or have been closed, his certificate shall be cancelled if only one place of business remains thereafter, or amended, if there remains more than one such place of business; in the former case, a fresh certificate in Form S.T. IV shall be issued on payment of a fee of Rs. 2/-.

(7) All the amendments of the certificates of registration shall be entered in the register maintained in the office of the appropriate Assessing Authority.

8. Cancellation of registration certificate.—(1) When any dealer who is registered under section 12, desires to apply for cancellation under sub-section (5) of that section, he shall send his application to the appropriate Assessing Authority, not less than six months before the end of the year together with—

- (i) a statement of his gross turnover during the immediately preceding two years, and
- (ii) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years, and
- (iii) (a) a declaration whether or not he manufactures or produces any goods for sale, or
(b) imports for sale any goods from outside the State.

(2) If the appropriate Assessing Authority is satisfied that such dealer is not liable to pay tax under section 4, or that the tax due has been paid, he shall cancel the registration with effect from the last date of the year, and at least three months before the end of the year, he shall forward to the Commissioner the name and address of the dealer together with a description of the goods covered by his certificate of registration.

9. Cancellation of certificate consequent on cancellation of certificate under Central Sales Tax Act 1956.—When the appropriate Assessing Authority is satisfied that the registration certificate granted under the Central Sales Tax Act, 1956, to a dealer has been cancelled, he shall cancel the certificate of registration granted under the Act to that dealer, provided that he had not otherwise become liable to pay tax under section 4. The cancellation shall take effect from the date on which the registration under the Central Sales Tax Act, 1956 is cancelled and the liability of the dealer to pay tax under section 6 shall cease with effect from the said date.

10. *Cancellation in other cases.*—(1) (a) If the gross turnover of any dealer registered under section 11, has for three consecutive years failed to exceed the taxable quantum, such dealer shall continue to be liable to pay tax during such further period not exceeding two years as the appropriate Assessing Authority may specify.

(b) The dealer whose further period has been specified by the appropriate Assessing Authority under clause (a), shall surrender the registration certificate to the appropriate Assessing Authority at least six months before the expiry of such further period.

(c) If the appropriate Assessing Authority is satisfied that a dealer whose further period has been specified under clause (a), is not liable to pay tax under section 4, he shall forward the registration certificate to the Commissioner who shall order the cancellation of the registration with effect from the date of expiry of the further period specified under clause (a), and the liability of the dealer to pay tax under sub-section (3) of section 4, shall cease with effect from the said date.

(d) Where—

(i) a registered dealer has discontinued or transferred his business, or

(ii) has ceased to be liable to pay tax under section 4,

the appropriate Assessing Authority shall forward the registration certificate to the Commissioner who shall order the cancellation of his certificate of registration under sub-section 7 of section 11, and the said certificate shall be deemed to be inoperative, with effect from the date of discontinuance or transfer of the business in a case covered by clause (i) above, and with effect from the date on which the dealer's liability to pay tax has ceased in a case covered by clause (ii) above, notwithstanding the fact that the order of cancellation is passed or that the particulars of the dealer regarding cancellation are published in the Official Gazette, after the aforesaid date.

(e) When the appropriate Assessing Authority is satisfied that for any reason other than that referred to in clauses (c) and (d), the certificate of registration of any dealer requires cancellation, he shall forward to the Commissioner the registration certificate of the dealer and the cancellation shall come into effect from such date as may be specified in the order and the liability of the dealer to pay tax shall cease with effect from the said date.

Provided that the Commissioner, notwithstanding the provisions of rule 8 and this sub-rule may, at any time for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel any certificate of registration under sub-section 8 of section 11.

Provided further that every such order of cancellation shall, as soon as possible after it is made, be published in the Official Gazette.

(2) (a) Every dealer whose registration is cancelled otherwise than on the basis of his application shall surrender the certificate of registration to the appropriate Assessing Authority within seven days of the date of communication to him of the order of cancellation.

(b) If a dealer fails to surrender his registration certificate as provided in clause (a), the appropriate Assessing Authority may, by an order in writing and after giving the dealer an opportunity of being heard, impose upon the dealer a penalty not exceeding Rs. 25 for every day of default.

(3) The cancellation of certificates of registration shall be entered in the register maintained in the office of the appropriate Assessing Authority.

11. *List of cancelled certificates and its publication.*—

(1) The appropriate Assessing Authority shall, by the last day of July and the last day of January in each year, forward to the Commissioner a list in duplicate and in alphabetical order of all dealers whose registration is cancelled in the preceding half year and every such list shall contain the names and addresses of such dealers, their registration numbers and the date of cancellation.

(2) The particulars regarding such cancellation shall be published by the Commissioner in the Official Gazette thereafter in the following Form :

Serial No.	Name and address of the dealer	Names of the proprietor, manager, partners or director	Registration certificate No.	Date of cancellation of registration	Remarks
1	2	3	4	5	6

12. *List of registered dealers and its publication.*—(1) The appropriate Assessing Authority shall maintain a record of registration granted to the dealers, and by the last day of April and the last day of October in each year, forward to the Commissioner a list in duplicate and in alphabetical order, of all dealers of the area registered in the preceding half year in the following Form :

Serial No.	Name and address of the dealer	Names of the proprietor, manager, partners or director	Location of place or places of business	Date from which the registration is valid	Registration certificate No.	Name of ward in which registered	For resale	Goods covered by dealer's certificate of registration			Remarks
								For manufacture	For use in the packing of goods		
1	2	3	4	5	6	7	8	9	10	11	

(2) As soon as may be after the commencement of the Act, the Commissioner shall publish in the Official Gazette the list of registered dealers with the particulars furnished by the appropriate Assessing Authorities.

(3) After the publication of the list under sub-rule (2), the Commissioner shall publish every year in the like manner a consolidated list of the dealers registered up-to-date, after eliminating those whose registration certificates were cancelled during the preceding year.

13. *Return periods of taxable turnover.*—(1) Unless a different return period is fixed by or under these rules, every registered dealer shall furnish to the appropriate Assessing Authority quarterly returns in Form S.T. VIII. within one month from the expiry of each quarter.

(2) Subject to the provision of sub-rule (3), the turn-period fixed for any dealer under sub-rule (1) shall remain in force for not less than 2 years and shall continue to remain in force until a new return period is fixed in accordance with these rules.

(3) Notwithstanding the provisions of sub-rule (1), the appropriate Assessing Authority may, from time to time, for reasons to be recorded in writing, fix monthly return for a dealer, instead of a quarterly return.

(4) A registered dealer, for whom monthly return-period has been fixed under the preceding sub-rule shall furnish a return in Form S.T. VIII, for each month, by such date within the following months as may be fixed by the appropriate Assessing Authority.

(5) All returns shall be signed by the registered dealer or his agent, and shall be sent to the appropriate Assessing Authority, together with the receipt for payment of the tax due in the appropriate Government Treasury.

(6) An unregistered dealer on whom a notice has been served under sub-section (2) of section 15, shall furnish to the appropriate Assessing Authority, within 30 days from the date of the notice, returns in Form S.T. VIII.

14. *Compounding of tax.*—(1) a dealer may be permitted under sub-section (2) of section 7, to compound the tax assessable on his taxable turnover—

(a) if his business is on a small scale and its nature is such that proper maintenance of accounts is not practicable; or

(b) on any other sufficient ground.

(2) A dealer intending to compound for the tax assessable on his taxable turnover as provided under section 7(2), shall apply to the appropriate Assessing Authority in Form S.T. IX, at least 2 months before the commencement of the year for which the composition is intended.

(3) On receipt of the application, the appropriate Assessing Authority shall forward the same to the Commissioner with its opinion after making such enquiries as it may consider necessary in this behalf.

(4) The Commissioner, unless authorised to act under section 7(2), shall forward his opinion thereon to the Government.

(5) The Government or the Commissioner, if so authorised in this behalf, may on a consideration of the case, permit the dealer to pay such lump sum in lieu of the tax assessable on his taxable turnover under the provisions of the Act, as may be considered appropriate and direct appropriate Assessing Authority to issue a certificate in Form S.T. X.

(6) The certificate, so issued under sub-rule (5), shall be valid for the year to which it relates, on the expiry of which, it shall cease to have effect unless it is renewed, on application, by the dealer made at least 2 months before its expiry.

(7) The dealer shall be liable to pay such additional sum by way of composition, as may be fixed by the Government or the Commissioner, as the case may be, if he starts a new place of business or makes any change in the nature of business.

(8) The dealer shall surrender his certificate within 10 days from the date of expiry of its validity.

15. *Deductions from gross turnover.*—(1) A dealer who wishes to deduct from his gross turnover any amount in respect of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (i) or (iv) of item (a) or item (b) of clause II of sub-section (3) of section 7, shall furnish along with the return referred to in section 15, a complete list of such sales, and shall produce in support of them, the declarations furnished in writing by the purchasing registered dealer or by a person duly authorised by him in writing in this behalf, in Form S.T. XI, together with the copies of the relevant cash memos or bills according as the sale is a cash sale or a sale on credit.

(2) A registered dealer who wishes to deduct from his gross turnover any amount in respect of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (ii) or (iii) of item (a) of clause II of sub-section (3) of section 7, shall furnish along with the return referred to in section 15, a complete list of such sales and shall produce in support of them, the declarations furnished in writing by the purchasing registered dealer or by a person duly authorised by him in writing in this behalf, in Form S.T. XII, together with the copies of the relevant cash memos or bills, according as the sale, is a cash sale or sale on credit.

(3) On application of the dealer, the appropriate Assessing Authority may extend for good and sufficient reason, the time limit referred to in proviso to sub-section (3) of section 7, for further period not exceeding nine months.

(4) A dealer who wishes to deduct from his gross turnover the amount in respect of goods despatched to an address out of the Territory under the provisions of sub-items (ii) and (iii) of clause II and clause V of sub-section (3) of section 7, shall prove to the satisfaction of the appropriate Assessing Authority that the goods were actually exported out of the Territory and furnish him the following particulars. :—

- (i) the name of the railway, port, steamer or ferry station, or road transport company's office from which goods are dispatched and the place of delivery :—
- (ii) the number and the date of the receipt issued by the railway, ferry or road transport company, or documents issued by Customs or Port Authorities;
- (iii) the names of the consignor and consignee;
- (iv) the description and quantity or weight of the goods consigned with their value; and
- (v) such other particulars as the appropriate Assessing Authority may require.

(5) The Forms XI and XII to be produced before the appropriate Assessing Authority for the purpose of deductions referred to in sub-rules (1) and (2) shall be obtained by the purchasing dealer to the extent required by him, on application, from the appropriate Assessing Authority on payment of Rs. 2 per 50 forms which shall be paid in the form of court-fee stamps. The above Forms shall be kept by the purchasing dealer in his safe custody.

Before furnishing the declaration to the selling dealer the purchasing dealer or any responsible person authorised by him in this behalf, shall fill in all required particulars in the Form, and shall also affix his usual signature in the space provided in the Form for the purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked 'original' and 'duplicate' shall be made over by him to the selling dealer.

(6) In calculating the taxable turnover, a registered dealer, besides other deductions referred to in the Act and these rules may also deduct from his gross

turnover the amount in respect of sales of Canteen stores which are shown to the satisfaction of the Assessing Authority to have been made to the members of the Armed Forces of the Indian Union stationed in the Territory, when such sales are made by regimental or unit-run canteens, and provided that the stores are obtained from the Canteen Stores Department (India) and their sale price does not exceed the sale price fixed by the Quarter-Master.

16. *Certificate in case the sales are not liable to tax.*—If any registered dealer shows to the satisfaction of the appropriate Assessing Authority that no sales made by him are liable to tax under the Act and makes an application in this behalf, the authority may direct that it shall not be necessary for such dealer to furnish any return in Form S.T. VIII and may grant the dealer a certificate in Form S.T. XIII.

17. *Validity of the certificate.*—(1) A certificate granted to any dealer under rule 16, shall be valid till the end of the year of issue and thereafter may be renewed annually for one year at a time, upon receipt of an application from the dealer accompanied by an affidavit that the business of the dealer continues to be such that no sales effected by him are liable to tax under the Act.

(2) An application for renewal under sub-rule (1), shall be made at least 15 days before the date on which the certificate is to expire, and applications which are received after such date will be liable to be rejected.

(3) Applications for the issue or renewal of certificate in Form S.T. XIII shall be made to the appropriate Assessing Authority.

18. *Assessment of tax.*—(1) The amount of tax due from a registered dealer shall be assessed separately for each year during which he is liable to pay tax :

Provided that the appropriate Assessing Authority, when he thinks necessary to make an assessment under section 17, in respect of a dealer, he may assess the tax due even for a part of a year and shall serve a notice in Form S.T. XIV upon him :—

- (a) calling upon him to produce his books of accounts and other documents, which he wishes to examine, together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and
- (b) stating the period or the return-period or periods in respect of which assessment is proposed and he shall fix a date, giving reasonable time, for producing such accounts and documents and for considering any objection which the dealer may prefer.

(2) A dealer who has been served with a notice as aforesaid, may prefer an objection in writing personally or through an agent. No fee shall be payable in respect of any such objection.

(3) After considering any objection made by the dealer and any evidence produced in support thereof, the appropriate Assessing Authority, shall, after giving the dealer an opportunity of being heard, assess the amount of tax (if any) and impose a penalty (if any), if he is satisfied that the default in submitting the returns was made without reasonable cause, to be paid by the dealer.

(4) Where the dealer fails to comply with the terms of the notice issued, the appropriate Assessing Authority shall assess to the best of his judgement the amount of tax due from him.

(5) Every order of assessment shall be recorded in writing and, where the Assessing Authority determines the turnover of a dealer at a figure different from that shown in the return submitted under the provisions of these rules, the order shall state briefly the reason therefor, but a failure to state reasons shall not affect the validity of the assessment order. A copy of such order shall be supplied to the dealer free of cost.

(6) If the appropriate Assessing Authority is satisfied that the returns furnished in respect of any period are correct and complete, he may assess the amount of tax due from the dealer on the basis of such returns.

19. *Joint and several responsibility for payment of tax.*—(1) Where a dealer is a firm or other association of persons, the partners or members thereof shall be jointly and severally responsible for payment of the tax, penalty or any amount due under the Act or these rules.

(2) In case of dissolution of a firm, every partner thereof, and in case of discontinuance of an association or of partition of undivided families, every member thereof, shall be jointly and severally responsible for payment of tax due under the Act or these rules in respect of the business of the firm or the association, as the case may be, conducted before its dissolution or discontinuance.

20. *When the tax should be paid.*—The tax due for any quarter or month shall be paid before furnishing the return and the receipt thereof shall accompany the return to be sent to the appropriate Assessing Authority.

21. *Where and how the payment should be made.*—(1) Any amount payable by a dealer in respect of tax, penalty, composition money, registration fee or any other dues, shall be paid in the appropriate Government Treasury. No cash payment of any such amount shall be accepted at any Sales Tax Officer.

(2) Every such payment shall be accompanied by a challan in Form S.T. XV. Challan forms shall be obtainable free of charge at the Sales Tax Offices.

(3) Challan shall be filled up in quadruplicate. One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the appropriate Assessing Authority and the other two copies shall be returned to the dealer, duly signed in proof of payment.

22. *Issue of cash memo or bill in respect of taxable goods sold by the dealer.*—Every registered dealer shall, in respect of taxable goods sold by him, issue a cash memo or bill and keep the duplicate of such bill or cash memo which shall be serially numbered, duly signed and dated and shall show separately the price of the goods sold and the amount realised by way of tax.

23. *Prohibition against collection of tax in certain cases.*—(1) No registered dealer shall realise any amount by way of sales tax, in respect of sales of any goods which are declared under section 10, as exempt from the levy of sales tax.

(2) No registered dealer shall realise any amount by way of tax in respect of any sale at a rate higher than the rate at which he is liable to pay tax under the Act in respect of that sale.

24. *Statement of tax collected.*—The appropriate Assessing Authority shall send to the Commissioner on or before the 15th of each month, a statement of the amounts credited in the treasury towards tax due under the Act during the preceding month. The Treasury Officer may be required by the appropriate Assessing Authority, where necessary, to verify the statements before they are forwarded to the Commissioner.

25. *Payment of tax after notice has been served.*—(1) If any sum is payable by the dealer under sub-rule (3) of rule 18, the appropriate Assessing Authority shall round off the same, calculated in terms of the basic rates, to the nearest multiple of 5 Paise and serve a notice in Form S.T. XVI upon him, specifying the date, not less than sixty days after the service of the notice on or before which payment of any amount due shall be made, and he shall also fix a date, on or before which the dealer shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of the dealer.

26. *Recovery of tax.*—(1) If, on the date fixed under rule 25, the defaulting dealer has not paid the sum assessed or such instalment thereof as may be due, the appropriate Assessing Authority shall send a certificate of the amount due to the appropriate Tax Recovery Officer for recovery, as an arrear of land revenue, of the amount of tax or penalty or both remaining unpaid giving the following particulars :

- (a) Name and full address of the defaulter,
- (b) Amount recoverable,
- (c) Period to which the amount relates,
- (d) Nature of the amount due, and
- (e) Head of account to which the amount should be credited.

(2) Certificates shall be issued in respect of each defaulter.

(3) After taking the necessary action the appropriate Tax Recovery Officer shall report to the appropriate Authority what amount, if any, has been recovered and the date on which recovery has been made. In respect of Ex-Territory dealers, the appropriate Tax Recovery Officer shall remit to the appropriate Assessing Authority the amount recovered.

(4) The Assessing Authority shall place the appropriate Tax Recovery Officer's report on the personal file of the assessee.

27. *Rounding off of any sum payable under the Act or the rules.*—Any sum payable under the Act or these rules shall be rounded off to the nearest multiple of 5 Paise.

28. *Refund.*—(1) An application from a dealer for refund of excess tax paid shall be made to the appropriate Assessing Authority and shall briefly specify the grounds on which the refund is claimed.

(2) When the appropriate Assessing Authority is satisfied that a refund is due, he may, where the amount of refund does not exceed rupees two hundred, by order, sanction the refund and communicate the order to the applicant.

(3) The appropriate Assessing Authority shall, if the amount to be refunded exceeds two hundred rupees, submit the application together with his opinion thereon, to the Assistant Sales Tax Commissioner, who may, thereupon pass an order for refund and communicate the order to the appropriate Assessing Authority.

(4) When an order for refund has been passed under sub-rules (2) or (3), the appropriate Assessing Authority shall, if the dealer desires payment in cash, issue a refund voucher in Form S.T. XVII and shall make it over to the dealer for encashment at the appropriate Government Treasury.

(5) If the dealer desires payment by adjustment against any amount subsequently payable by him, the appropriate Assessing Authority shall issue a Refund Adjustment Order in Form S.T. XVIII authorising the dealer to deduct the sum to be refunded from the amount payable in respect of the next return-periods following the sanctioning of the refund.

(6) In support of a claim for deduction according to sub-rule (5), a dealer shall attach the Refund Adjustment Order to the next return in Form S.T. VIII to be furnished by him.

(7) After allowing such deduction, the appropriate Assessing Authority shall cause the Refund Adjustment Order to be cancelled.

29. *Production of accounts, registers, etc.*—In requiring the production by any dealer of his accounts, registers, documents, or stocks of goods, strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff, any more than is necessary for the purpose of ascertaining the required information.

30. *Inspection of Accounts, registers, etc.*—When the appropriate Assessing Authority deems it necessary to make a visit to any premises, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose, he shall as far as possible, have due regard to the convenience of the dealer; ordinarily he shall not make such inspection at the place of business of the dealer and he shall require the dealer to produce his accounts, registers or documents at his office, unless the dealer prefers the inspection at his place of business.

Provided that the appropriate Assessing Authority, may, where the circumstances so require, proceed to inspect or direct by order in writing an Inspector to inspect the books of accounts, registers, etc., at the place of business of any dealer.

31. *Search and seizure of accounts, registers, etc.*—(1) Subject to the provisions of sub-section (4) of section 21, the Commissioner may, for reasons to be recorded, issue a written order under his signature and bearing his seal, authorising any Sales Tax Officer or Assistant Sales Tax Officer, to enter any building, or place to be specified therein where he had reason to believe that books of accounts or other documents which, in his opinion, will be relevant to or

useful for any proceedings under the Act, may be found. Such orders may authorise the Sales Tax Officer or Assistant Sales Tax Officer to do all or any of the following acts, namely :—

- (a) to enter the said building, or place with such assistance of Police Officers as may be required, to search the same and to place identification marks on such books of account or other documents found therein as, in his opinion, will be relevant to or useful for any proceedings under the Act and to make a list of such books or documents with particulars of the identification marks thereon;
- (b) to examine such books or documents and to make copies of or extracts from such books or documents;
- (c) to take possession of or seize any such books or documents under sub-section (3) of section 21; and
- (d) to make a note or an inventory of any other article or thing found in the course of such search which, in his opinion, will be useful for or relevant to any proceedings under the Act.

(2) Whenever any building or place authorised to be searched is closed, any person residing in or being in-charge of such building or place shall, on demand by the Sales Tax Officer or Assistant Sales Tax Officer and on production of the authority, allow him free ingress thereto and afford all reasonable facilities for a search therein.

(3) If ingress into such building or place cannot be so obtained it shall be lawful for the Sales Tax Officer or Assistant Sales Tax Officer executing the authority, with such assistance of a Police Officer as will be required, to enter such building or place and search therein and in order to effect an entrance into such building or place, to break open any outer or inner door or window of any building or place, whether that of the person to be searched or of any other person if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance :

Provided that, if any such building or place is an apartment in actual occupancy of a woman, who according to custom does not appear in public, the Sales Tax Officer or Assistant Sales Tax Officer shall before entering such apartment give notice of such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

(4) Before making a search, the Sales Tax Officer or Assistant Sales Tax Officer, about to make it, shall call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situated, to attend and witness the search and may issue an order in writing to them or any of them to do so.

(5) The search shall be made in the presence of the witnesses aforesaid and a list of all things seized in the course of such search and of the places in which they were respectively found shall be prepared by the Sales Tax Officer and signed by such witnesses.

(6) The occupant of the building or place searched or some person on his behalf shall be permitted to attend during the search and a copy of the list prepared under the preceding sub-rule, shall be delivered to such occupant or person. A copy shall also be forwarded to the Commissioner.

(7) The provisions of the Code of Criminal Procedure, 1898 (V of 1898) regarding the searches shall apply, so far as may be, to searches under section 21 or this rule.

(8) If the Sales Tax Officer or Assistant Sales Tax Officer seizes any books of accounts, registers or documents under section 21, he shall not retain them beyond fifteen days without written sanction of the Assistant Commissioner.

No such books shall be retained for more than 30 days without the sanction of the Commissioner.

32. *To whom appeal should be made.*—An appeal against an order of assessment passed by an appropriate Assessing Authority shall lie to the Assistant Commissioner (hereafter referred to as Appellate Authority).

33. *How the memorandum of appeal should be presented.*—The memorandum of appeal shall be presented, in duplicate, in Form S.T. XIX, to the appellate authority by the appellant or his agent, or it may be sent to the Appellate Authority by registered post, and shall be signed either by the dealer or by a person duly authorised in writing in this behalf.

34. *What should accompany the memorandum of appeal.*—The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in rule 46 and shall be endorsed by the appellant or his agent as follows :—

(a) that the amount of tax assessed and the penalty (if any) imposed or the tax and penalty admitted to be due, has been paid; and

(b) that to the best of his knowledge and belief, the facts set out in the memorandum are true.

35. *When appeal may be summarily rejected.*—The appeal may be summarily rejected if the appellant, after being given an opportunity in this behalf, fails to comply with any of the requirements of rules 33 and 34.

36. *Fixing the date for hearing of appeal.*—If the Appellate Authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties.

37. *Hearing and recording of evidence.*—If the Appellate or Revising Authority so desires, it may depute an Officer or Inspector to hear and record the evidence produced by or on behalf of the dealer or to make such enquiries as it may direct. The Officer or Inspector so deputed will have the authority to conduct such enquiries on the spot as he may consider necessary for the case.

38. *Application for revision or review.*—(1) The provisions of rules 33 and 34 shall apply *mutatis mutandis* to every application for revision; provided that the provisions of clause (a) of rule 34 shall not apply to an application for revision of any order other than an order of assessment, made under section 17 and appellate order made under section 27 of the Act.

(2) No application for review of an order shall be entertained, unless it is presented within 30 days from the date of such order and no application for revision of an order shall be entertained unless it is presented within 60 days from the date of such order :

Provided that an application for review or revision may, after the period so specified be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

Explanation : In computing the period of limitation prescribed in this rule for revision of an order, the time requisite for obtaining a copy of the order sought to be revised shall be excluded.

39. *Notice for hearing the application for revision or review.*—(1) Notice of the date fixed for hearing an application for revision or review shall be given to the petitioner and the appropriate Assessing Authority.

(2) Where the Government or any person appointed under section 3, proposes to revise or review any order of his own motion, he shall give the dealer as well as the appropriate Assessing Authority an opportunity of being heard.

40. *Order of higher authorities shall be binding on subordinate authorities.*—(1) The orders passed by the Appellate, Revising or Reviewing Authority shall supersede the orders of any subordinate authority and shall be binding on it.

(2) A copy of any order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

41. *Review of orders.*—(1) When the Commissioner or any other officer reviews any order under sub-section (4) of section 27, he shall record his reasons in writing.

(2) When any appropriate Assessing Authority reviews any order he shall send a copy of the order and of the statement of reasons to the Assistant Commissioner.

42. *Reassessment of tax.*—If, in consequence of definite information, which has come into its possession, the appropriate Assessing Authority discovers that the turnover of the business of a dealer has been under-assessed

or has escaped assessment in any year, he may, at any time within a period of 5 years following the close of the year, for which the turnover is proposed to be re-assessed, send a notice in Form S.T. XX to the dealer, after giving him an opportunity of being heard and making such inquiry as it considers necessary, may proceed to re-assess the tax payable on the turnover, which has been under-assessed or has escaped assessment.

43. Rectification of clerical or arithmetical mistakes.—

(1) An Assessing, Appellate or Revising Authority may, at any time within one year from the date of any order passed by it, rectify any clerical or arithmetical mistake apparent in the record or otherwise brought to his notice :

Provided that no rectification, which has the effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the amount which may be due to the dealer.

(3) Where such rectification has the effect of enhancing the assessment, the appropriate Assessing Authority shall serve on the dealer a revised notice in Form S.T. XXI and thereupon the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.

44. Summons for appearance.—(1) An appropriate Assessing Authority may issue a summons in Form S.T. XXII, for the appearance of any person or for the production of document or documents by him.

(2) The powers conferred on an Assessing Authority by sub-rule (1) may also be exercised by an Appellate or Revising Authority.

45. How the notice, summons or order may be issued.—Service of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely :—

(a) by sending it to the person concerned by registered post, or

(b) by giving or tendering it to the person concerned or his manager or agent, if any, or

(c) if the person concerned or his manager or agent, if any, cannot be found, by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family, or

(d) if none of the methods aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

46. Payment of fees.—The following fees shall be payable in court-fee stamps —

- (i) On a memorandum of appeal against an order of assessment with or without penalty, or of penalty or of forfeiture.....Rs. 10.00
- (ii) On an application for revision to the Commissioner.....Rs. 15.00
- (iii) On any application for revision to the Government.....Rs. 25.00
- (iv) On any other application or petition for relief to any authority under the Act or the rules.....Rs. 2.00
- (v) On application for grant of copies *vide* sub-rule (4) of rule 47.....

47. Personal file and its inspection by the dealer.—

(1) In the case of every dealer, who is required to do any act under the provisions of the Act or these rules, the appropriate Assessing Authority shall maintain a file, namely the personal file.

(2) The dealer concerned or his agent, on making to the appropriate Assessing Authority a written application stamped with a court-fee of the value of Re. 1 may inspect the record of his personal file or any entries relating to himself in any register maintained under the Rules.

(3) The court-fee paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour, an additional court-fee stamp of fifty Paise must be supplied by way of payment beforehand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) A person entitled under sub-rule (2) to the inspection of any document, shall be granted a copy of the same on his making an application in this behalf bearing a court-fee stamp of the value of Re. 0.50 P for every 100 words or part thereof; an extra fee of one rupee if copies are required urgently.

(5) A copy to be granted under sub-rule (4) shall be prepared in the office of the appropriate Assessing Authority.

(6) The provisions of sub-rules (2) to (5) shall apply *mutatis mutandis* to inspection of records of the offices of the Appellate and Revising Authorities and grant of copies thereof.

48. Delegation of Powers and Duties.—The Commissioner may delegate the powers specified in columns 2 and 3 of the First Schedule, to the officers specified in the corresponding entries in column 4 of the said Schedule.

49. Execution of the bond.—When any security is demanded under sub-section (5) of section 11, the bond to be executed therefor may be signed on behalf of the Government either by the Commissioner or by the person specifically authorised by him in this behalf.

50. Powers conferred upon any authority may be exercised by an authority superior to that authority.—Any power conferred by these rules upon any authority may be exercised by an authority superior to that authority constituted under these rules.

51. Power to extend time.—Where in these rules a period is prescribed for doing a certain act, the appropriate Assessing Authority may, for special reasons to be recorded in writing, extend that period from time to time, but no such extension shall be granted beyond a period equal to the period so prescribed.

52. Authority to withdraw complaint filed by an appropriate Assessing Authority.—An Appellate Authority, or Revising Authority may, on its own motion or on an application in that behalf, withdraw a complaint filed by an appropriate Assessing Authority.

53. Business owned by a person under disability.—A trustee, a guardian or manager (whether appointed by a Court or otherwise) or the Court of Wards carrying on a business on behalf of dealer, who is under disability, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business as if he was the dealer and had not been under disability and had been carrying on the business himself.

54. Accounts, registers, cash memos, etc. to be preserved by a dealer.—Every registered dealer and other dealers on whom a notice has been served under sub-section (2) of section 15, shall preserve his books of accounts, registers, cash memos, bills and other related documents for a period of not less than three years from the expiry of the year to which they relate.

55. Business forming part of estate under the control of a Court.—The Administrator-General, the official trustee, an executor or administrator, or any Receiver carrying on any business forming part of an estate placed under his control by order of a Court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as if he was the dealer and also shall be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

56. Nomination of head office in the case of a dealer having more than one place of business.—(1) Where a dealer has within the Territory more than one place of business (hereinafter referred to as 'branches') he shall nominate one of such branches as the head office of the business for the purpose of this rule.

(2) The dealer shall intimate the nomination under sub-rule (1) to all the appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements prescribed under the Act or these rules shall be submitted in respect of all the branches jointly by the head office to the appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person in charge of each branch shall at all reasonable time, on demand by the appropriate Assessing Authority, furnish the name and the address of the head office, and intimate whether or not his branch returns of turnover have been despatched to such head office.

57. *Special provisions in the case of dealers having more than one place of business.*—(1) In the case of a dealer having more than one place of business in the Territory,—

(a) all applications, including applications for the grant or renewal of certificates, shall be made,

(b) all returns of turnover, which shall include the turnover of all such places of business shall be submitted, and

(c) all notices and orders, required or permitted by the Act or these rules to be served on any dealer, shall be issued to and served on the person in charge of the head office referred to in rule 56.

(2) A notice, or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.

58. *Establishment of Check-post.*—(1) Check-post shall be set up and barriers erected across roads and thoroughfares as provided under sub-section (1) of section 33. The barriers shall be in the form of contrivance to enable traffic to be stopped.

(2) No person shall transport beyond a check-post any goods the sale of which is liable to tax under this Act except after filling declarations in the Form S.T. XXIII in triplicate and presenting it to the check-post officer.

(3) A sub-inspector shall be in charge of a check-post and he may be assisted by such staff as may be necessary.

(4) The driver of the vehicle carrying goods or the person in charge of the goods shall file all the three copies of the declarations in Form S.T. XXIII at the check-post. The officer in charge of the check-post shall sign and date each copy of the declaration and mark it with the seal of the check-post. He shall then return one copy to the driver or the person in charge of the goods. Of the two copies of the declarations retained at the check-post, one shall be pasted in a guard file to be kept there and the other forwarded to the appropriate Assessing Authority of the Ward in which the consignor or the consignee, as the case may be, has his principal place of business.

(5) Every officer of the Sales Tax Department not below the rank of sub-inspector shall have authority to intercept and check and search any vehicle under sub-section (3) of section 33.

59. *Superintendence and control of the administration under the Act.*—(1) (a) The Government shall superintend the administration and the collection of the tax leviable under the Act.

(b) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.

(c) Subject as aforesaid and to the control of the Commissioner, the Assistant Commissioner shall control all other officers empowered under the Act.

(2) The Sales Tax Officer or Assistant Sales Tax Officer in charge of an area is charged with the duty of carrying out the provisions of the Act, subject to the control of and direction of the Government, Commissioner and Assistant Commissioner.

60. *Jurisdiction.*—(1) For implementing the provisions of the Act and these rules, the Territory shall be divided into the following four wards comprised of the areas noted against each :

(i) Panjim—Talukas of Tiswadi, Ponda, Bardez, Pernem, Bicholim and Satari.

(ii) Margao—Talukas of Salecte, Marmagoa, Quepem, Sanguem and Canacona.

(iii) Daman—District of Daman.

(iv) Diu—District of Diu.

(2) All the *ex-Territory* dealers shall be registered in the ward at Panjim.

(3) Besides the wards prescribed in sub-rule (1) the Commissioner may, by notification, specify a separate ward for dealers whose gross turnover exceed the amount fixed under proviso to clause (c) of rule 2.

61. *Penalty.*—Whoever commits a breach of any provision of these rules shall, on conviction by a Magistrate, be punishable, with a fine, which may extend to five hundred rupees, and in the case of a continuing breach with a daily fine, which may extend to fifty rupees.

62. *Supply of copies of records.*—The supply of copies of records shall be regulated according to the provisions set out in the Third Schedule.

63. *Compounding of offences.*—(1) Subject to the limitations in the Act, the Commissioner may decide to accept, on application from any person, a sum by way of composition of an offence committed by him under the Act or these rules, either before or after the commencement of the proceedings in respect of such offence.

(2) On taking a decision under sub-rule (1), the Commissioner shall, if there are no reasons to the contrary, make an order in writing specifying therein—

(a) the sum determined by way of composition;

(b) the date on or before which the sum shall be paid into the Government Treasury;

(c) the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment; and

(d) the date on or before which the person shall report the fact to the Commissioner.

(3) The Commissioner shall send a copy of such order to the person concerned and also to the authority referred to in clause (c) of sub-rule (2).

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

T. B. NAGARAJAN

Finance Secretary

FIRST SCHEDULE

(See Rule 48)

Sl. No.	Section	Description of Power	Designation of Officer
1	2	3	4
1	2(m)	Power to permit alteration of option by the dealer in respect of including 'prices receivable' or 'actually received' in the gross turnover; and other power to 'impose terms and conditions' on which alteration may be made.	Assistant Commissioner.
2	11(5)	Power to require any dealer to deposit security.	Sales Tax Officers & Assistant Sales Tax Officers.
3	11(7)(8) rule 10(1)(c), (d) (c).	Cancellation of Registration.	Assistant Commissioner.
4	15(2) rule 13(6)	Power to require any unregistered dealer to furnish returns.	Sales Tax Officers & Assistant Sales Tax Officers.

1	2	3	4
5	7, 17 & 18 rules 15, 18 & 42	To make an assessment or reassessment of tax or penalty or to fix a date for payment or to extend the date for payment of sales tax or penalty or to allow the payment of such tax or penalty by instalments and to exercise all other powers under sections 7, 17 and 18.	Sales Tax Officers & Assistant Sales Tax Officers
6	20	Power to require any dealer to keep such accounts as may be prescribed.	Sales Tax Officers & Assistant Sales Tax Officers.
7	21 rules 29, 30 and 31.	Powers to require a dealer to produce accounts, furnish any information, inspect the accounts books and other records, and to search premises and so on.	Assistant Commissioner, Sales Tax Officers & Assistant Sales Tax Officers.
8	27(3)	For revision of orders of the Sales Tax Officers or Assistant Sales Tax Officers, except orders of assessment.	Assistant Commissioner.

SECOND SCHEDULE

(Forms S. T. I to S. T. XXIII)

FORM S. T. I.

Application for Compulsory/Voluntary/Provisional/Special registration under section 11/12/13/14 of the Goa, Daman & Diu (Sales Tax) Act 1964 for Dealers having only one place of business in the Union Territory of Goa, Daman and Diu

(See rule 4 of the Sales Tax Rules, 1964)

To,

The Assessing Authority,
.....Ward

I,
Proprietor/Manager/Partner/Director of the business known as
situated at
hereby apply on behalf of the said business for a certificate of registration under the Goa, Daman and Diu (Sales Tax) Act, 1964 and attach herewith a treasury/bank receipt No.
for Rs. 5/- being the registration fee.

3. The business is :—

Wholly
Mainly
Partly
Partly
Partly
Partly

3. The name(s) and address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business/managing director of the Company together with their father's name, etc., are as under :—

Name	Father's or husband's name	Age	Home address	Signature
1	2	3	4	5

4. The proprietor or any partner of, or any other person having an interest in the business has interest in no other business anywhere in India/has interest in the following other business in India :—

Name(s) of the proprietor, partner or other persons	Name and parti- culars of the busi- nesses	Address of places of business
---	--	----------------------------------

5. The business, in respect of which this application is made has been registered with the Registrar of (if registered in any other State, also state the name of such State):—

6. The proprietor, partner or other person is/are member of the (here... insert the name of the Chamber of Commerce or Trade Association, Beopar Mandal, of which the said person/persons is/are members.)

7. The business keeps accounts in (here name the language and script).

8. The gross turnover of the business for the year 19....-19.... was Rs. (in figures) Rupees (in words) and it first exceeded the taxable quantum on (in the case of application for provisional registration, anticipated turnover during the year shall be of Rs.).

9. The annual accounts are made up for sales up-to-date at the end of every year.

10. The business has no separate warehouse/..... (number of) separate warehouse as detailed below and no others (here indicate the full address of each of them) :—

1.
2.
3.
4.
5.

11. The following classes of goods are ordinarily purchased by the business :—

(a) for resale :—

(b) for purpose of manufacture :—

(c) for use in the packing of goods for sale/resale (containers and other packing materials) :—

12. The business manufactures for sale the following classes of goods :—

13. The business does/does not import goods direct from other Countries/States:

14. In the case of special registration enter here the number of the previous certificate of registration, the Ward in which registered and the date of its cancellation:—

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....

Dated..... (Signature of Dealer)

FORM S. T. II

Application for Compulsory/Voluntary/Provisional/Special registration under Section 11/12/13/14 of the Goa, Daman & Diu (Sales Tax) Act, 1964 for dealers having more than one place of business in the Union Territory of Goa Daman and Diu.

(See rule 4 of Goa, Daman and Diu Sales Tax Rules, 1964)

To,

The Assessing Authority,
.....Ward.

I,
Proprietor/Manager/Partner/Director of the business known as
whose Head Office in the Union Territory of Goa, Daman and Diu is situated at
hereby apply on behalf of the said business for a certificate of registration under the Goa, Daman and Diu (Sales Tax) Act, 1964, and attach herewith a treasury/bank receipt No. for Rs. 5/- being the registration fee.

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The name(s) and address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business/managing director of the Company together with their fathers name, etc., are as under :—

Name	Father's or husband's name	Age	Home Address	Signature
1	2	3	4	5

4. The Proprietor or any partner of, or any other person having an interest in the business has interest in no other business anywhere in India/has interest in the following other businesses in India :—

Name of the proprietor, partner or other persons	Names and particulars of the business	Addresses of places of business
--	---------------------------------------	---------------------------------

5. The business in respect of which this application is made, has been registered with the Registrar of (if registered in any other State, state also the name of such State):—

6. The Proprietor/partner or interested person/s is/are member/s.....of..... (here insert the name of the Chamber of Commerce or Trade Association, Beopar Mandal, of which the said person/persons is/are members).

7. The business keeps accounts in..... (here name the language and script).

8. The gross turnover of the business for the year 19...-19... was Rs..... (in figures) Rupees..... (in words) and it first exceeded the taxable quantum on..... (in the case of application for provisional registration, anticipated turnover during the year shall be of Rs.....).

9. The annual accounts are made up for sales up-to-date at the end of every year.

10. The following classes of goods are ordinarily purchased by the business—

(a) for resale :—

(b) for purpose of manufacture :—

(c) for use in the packing of goods for sale/retale (containers and other packing materials) :—

11. The business manufactures for sale the following classes of goods :—

12. The business does/does not import goods direct from other Countries/States.

13. The business has..... (number of) additional places of business and has no separate warehouse/..... (number of) separate warehouse at the addresses enumerated below and no other warehouses or places of business :—

(a) Additional places of business :— (indicate their full address).

1.
2.
3.
4.
5.

(b) Warehouses :— (indicate their full address).

1.
2.
3.
4.

14. In the case of special registration enter here the number of the previous certificate of registration, the Ward in which registered and the date of its cancellation :—

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....
Dated..... (Signature of Dealer)

FORM S. T. III

Form of application for registration under the Goa, Daman and Diu (Sales Tax) Act, 1964 for Ex-Territory Dealers selling goods in the Union Territory of Goa, Daman and Diu.

(See rule 4 of the Goa, Daman and Diu Sales Tax Rules, 1964)
To,

The Assessing Authority,

I,
Proprietor/Manager/Partner/Director of the business known as
situated at
in the State of hereby apply on behalf of the

said business for a certificate of registration under the Goa, Daman and Diu (Sales Tax) Act, 1964, and attach herewith a treasury/Bank receipt No..... for Rs. 5/- being the registration fee.

2. The name of the proprietor/the names of the partners of the business/the names of all persons having any interest in the business/Managing Director of the Company, together with their father's name, age, home address, etc. are as under :—

Name	Father's or husband's Name	Age	Home Address	Signature
1	2	3	4	5

3. The proprietor /any partner of any other person having an interest in the business has no interest in other business anywhere in India/has interest in the following other businesses in India :

Name of the proprietor, partner or other persons.	Names and particulars of the business	Addresses of places of business
1	2	3

4. The business, in respect of which this application is made has been registered with the Registrar of (if registered in any other State, also [state the name of such State]):—

5. The Proprietor/partner or other person... is/are member.....of the..... (here insert the name of the Chamber of Commerce or Trade Association or Beopar Mandal of which the said person/persons is/are members).

6. The business keeps accounts in..... (here name the language and script).

7. The annual gross turnover of the business for the year 19...-19... was Rs..... (in figures) Rupees..... (in words).

8. The accounts are maintained from to..... to.....

9. The business ordinarily deals in the following goods :—

10. The business ordinarily manufactures for sale the following goods :—

11. The dealer has additional places of business at the following places :—

12. I am/the business is registered in the Sales Tax Department of..... State and my/our Registration Certificate No. is.....

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place.....
Dated..... (Signature of Dealer)

(For use in Sales Tax Office only)

(a) Issued Registration Certificate No..... dated.....

(b) Application rejected.

Signature.....
Sales Tax Officer nominated for Ex-Territory Dealers.

FORM S. T. IV

Certificate of Registration for a dealer having Only one place of Business in the Union/Territory of Goa, Daman and Diu.

(See rule 5 of Sales Tax Rules, 1964)

No..... Ward

This is to certify that Shri/Messrs/the.....
.....
.....
.....
who/which is/are carrying on the business known as.....
..... and situated at.....
has been registered as dealer under section..... of the
Goa, Daman and Diu (Sales Tax) Act, 1964, with effect from.....
..... 19... until cancelled/up to..... 19....

2. The business is :—

Wholly
Mainly
Partly
Partly
Partly
Partly

3. The sales of the following goods to this dealer will be free of tax :—

- (a) For resale :—
(b) For purposes of manufacture :—
(c) For use in the packing of goods for sale/resale (containers and other packing materials) :—

4. The return in Form S. T. VIII shall be furnished by the dealer annually /quarterly/monthly, along with the receipt of the payment of the tax.

5. The tax is payable annually/quarterly/monthly.

6. The dealer keeps no separate warehouse/..... (number of) warehouses at the following places :—

Dated..... Seal of Assessing Authority Signature Assessing Authority

..... Ward

NOTE:— (1) This registration certificate shall be displayed by the dealer at the business premises and it shall be produced for inspection on demand by any person exercising authority under the Act and these rules.

(2) Any change in the name, place or ownership of the business should be noticed within 30 days and the Registration Certificate got amended accordingly.

FORM S. T. V.

Certificate of Registration for a Dealer having more than one place of Business in the Union Territory of Goa, Daman and Diu.

(See rule 5 of Sales Tax Rules, 1964)

No..... Ward

This is to certify that Shri/Messrs/the.....

..... who/which is/are carrying on the business known as..... and whose Head Office in the Union Territory of Goa, Daman and Diu is situated at..... has been registered as dealer under section..... of Goa, Daman and Diu (Sales Tax) Act, 1964.

2. The business is :—

Wholly
Mainly
Partly
Partly
Partly

3. The dealer has..... (number of) additional places of business at the addresses noted below :—

4. The dealer has no separate warehouse/..... (number of) warehouses at the addresses noted below :—

5. The sales of the following goods to this dealer will be free of tax :—

- (a) For resale :—
(b) For purposes of manufacture :—
(c) For the use in packing of goods for sale/resale (containers and other packing materials) :—

6. The return in Form S. T. VIII is to be furnished by the dealer annually/quarterly/monthly, along with the receipt of the payment of the tax.

7. The tax is payable annually/quarterly/monthly.

Dated..... Assessing Authority
..... Ward

NOTES :—

(a) This registration certificate or copy thereof shall be displayed by the dealer at every place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and these rules.

(b) Any change in the name, place or ownership of the business or number of places of business should be notified within 30 days and the Registration Certificate got amended or replaced accordingly.

FORM S. T. VI

Certificate of Special Registration for a Dealer liable under Section 5 of the Goa, Daman and Diu Sales Tax Act, 1964

(See rule 5 of Sales Tax Rules, 1964)

No..... Ward

This is to certify that Shri/Messrs/the.....

..... who/which is/are carrying on the business known as..... and with place of business/Head Office situated at..... has been registered under section 14 of the Goa, Daman and Diu (Sales Tax) Act, 1964, with effect from..... 19..... until cancelled.

2. The business is :—

Wholly
Mainly
Partly
Partly
Partly

3. The dealer has no additional place of business/..... (number of) additional places of business at the addresses noted below :—

4. The dealer has no separate warehouse/..... (number of) warehouses at the addresses noted below :—

5. The dealer generally sells the following goods :—

6. The return in Form S. T. VIII shall be furnished by the dealer annually/quarterly/monthly, along with the receipt of the payment of the tax.

7. The tax is payable annually/quarterly/monthly.

Date..... Assessing Authority
..... Ward

NOTES :—

(a) This registration certificate or copy thereof shall be displayed by the dealer at every place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and these rules.

(b) Any change in the name, place or ownership of the business or number of places of business should be notified within 30 days and the Registration Certificate got amended or replaced accordingly.

FORM S. T. VII

Certificate of Registration for an Ex-Territory Dealer selling goods in the Union Territory of Goa, Daman and Diu.

(See rule 5 of Sales Tax Rules, 1964)

No..... Ward

This is to certify that Shri/Messrs/the.....

..... who/which is/are carrying on the business known as..... with place of business/Head Office situated at..... has been registered as dealer under the Goa, Daman and Diu (Sales Tax) Act, 1964 with effect from..... 19..... until cancelled.

2. The business is :—

Wholly
Mainly
Partly
Partly
Partly

3. The dealer generally sells the following goods in the Union Territory of Goa, Daman and Diu.

4. The return in Form S. T. VIII shall be furnished by the dealer annually/quarterly/monthly and shall include all sales made in the Union Territory of Goa, Daman and Diu.

5. The tax is payable annually/quarterly/monthly.

Dated..... Signature.....
..... Assessing Authority
..... Ward

NOTE :—Any change in the name or ownership of the business should be notified within 30 days and the Registration Certificate got amended accordingly.

FORM S. T. VIII**Return of Sales Tax payable for the year/quarter/month ending**

(See rule 13 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Registration Certificate No. Ward
 Name of the Dealer
 Address of the Dealer

	Amount
A. Sales prices received and receivable for goods sold or supplied during the return-period	_____
Deductions from above sales prices) :	
B. (i) Cost of freight, delivery or installation charges in case they are separately shown to the customer in the cash memo or bill and if they are included in above referred sales price	_____
(ii) Cash discount allowed according to ordinary trade practice, in case it is separately shown to the customer in the cash memo or bill and if it is included in above referred sales prices	_____
(iii)	_____
C. Gross turnover (A minus B)	_____
D. Deductions (from above gross turnover) :	
(i) Turnover on Tax-free goods sold (Section 7(3)(I)	_____
(ii) Turnover on goods sold to registered dealers (Section 7(3)(II) :	
(a) (i)	_____
(ii)	_____
(iii)	_____
(iv)	_____
(b)	_____
(iii) Turnover on goods sold as per Section 7(3)(III). (Taxable at first point)	_____
(iv) Turnover on goods sold to any undertaking supplying electrical energy to the public (Section 7(3)(IV)	_____
(v) Turnover on goods sold to an address outside Goa, Daman and Diu as per Section 7(3)(V)	_____
(vi) Turnover on goods sold as per Section 7(3)(VI)	_____
E. Taxable turnover (C minus D)	_____
F. Amount of tax payable on taxable turnover (E): (See Section 7(1)(a)(b)(c) :	
(i) At the rate of 10 Paise in the rupee, calculated on Rs.	_____
(ii) At the rate of 2 Paise in the rupee, calculated on Rs.	_____
(iii) At the rate of 5 Paise in the rupee, calculated on Rs.	_____
(iv)	_____
Total amount of tax payable	_____
G. Amount, if any, credited by Refund Adjustment Order No. dated	_____
H. Amount of tax paid	_____
Total sum	_____
I. Number and date of the relevant treasury/Bank receipt attached to this return in proof of payment :	
.....	
.....	

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place

Date

(Signature of Dealer)

FORM S. T. IX**Application for permission for payment of a fixed fee in lieu of Tax under sub-section 2 of section 7 of the Act,**

(See rule 14 of the Goa, Daman and Diu Sales Tax Rules, 1964)

To,

The Assessing Authority,
 Ward

I, son of
 Proprietor/partner/manager of the business, the particulars of which are detailed below hereby apply for permission to compound for the tax assessable by paying in lieu thereof a lump sum :—

- (1) Name of the dealer :—
- (2) Place of business :—
- (3) Registered in Ward
- (4) Registration Certificate No.
- (5) Status (of the business)
- (6) Particulars of goods dealt in :—
- (7) Turnover of the business and tax thereon during the year preceding that for which the permission is sought :—
 - (i) Year :
 - (ii) Gross turnover :
 - (iii) Taxable turnover :
 - (iv) Tax paid :
- (8) Estimated turnover and tax for the year for which permission is sought :—
 - (i) Year :
 - (ii) Gross turnover :
 - (iii) Taxable turnover :
 - (iv) Tax :
- (9) Circumstances under which the application is being made :

I declare that the above statements are true and complete to the best of my knowledge and belief.

Dated Signature

FORM S. T. X**Certificate granting permission for payment of lump sum in lieu of tax under sub-section 2 of section 7 of the Goa, Daman and Diu Sales Tax Act, 1964**

(See rule 14 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Certificate No. For the year 19.. -19..
 Sales Tax Officer,

..... Ward

This is to certify that the dealer whose particulars are detailed below is permitted to compound for the tax assessable on his taxable turnover for the financial year by payment, in lieu thereof, of the amount of lump sum as specified below :—

- (1) Name of the dealer :—
 - (2) Place of business :—
 - (3) Registration Certificate No.
 - (4) Particulars of goods dealt in :—
 - (5) Period for which permission to compound tax is granted :— from 19... to 19...
 - (6) Amount of lump sum payable :— Rs.
 - (7) When payable :
- This provision is subject to the following conditions :—

- (8) Conditions :—
 - (1) The dealer shall not start a new branch of business or make any change in the nature or description of goods sold without previous permission.
 - (2) The dealer shall surrender this certificate within ten days after the expiry of its validity or whenever required to do so.

Signature

Date

(Seal) Designation

Date of renewal	Year for which renewed	Lump sum determined	When payable	Name and designation of the renewing officer.

Counterfoil FORM S. T. XI	Duplicate FORM S. T. XI	Original FORM S. T. XI
The Goa, Daman and Diu Sales Tax Rules, 1964	The Goa, Daman and Diu Sales Tax Rules, 1964	The Goa, Daman and Diu Sales Tax Rules, 1964
FORM OF DECLARATION (See Rule 15)	FORM OF DECLARATION (See Rule 15)	FORM OF DECLARATION (See Rule 15)
Sales Tax Office, Year 196...-196...ward	Sales Tax Office, Year 196...-196...ward	Sales Tax Office, Year 196...-196...ward
Serial No. A/..... (Seal of) (issuing) (authority)	Serial No. A/..... (Seal of) (issuing) (authority)	Serial No. A/..... (Seal of) (issuing) (authority)
..... Certified that the goods mentioned in the cash memo/bill No.....dtd..... have been purchased by me/us from M/s.and are duly covered by my/our registration cer- tificate No.....dtd.....and they are intended for resale/use as raw materials in the manufacture of goods for sale/use in the packing of goods for sale/resale, within the Territory. Certified that the goods mentioned in the cash memo/bill No.....dtd..... have been purchased by me/us from M/s.and are duly covered by my/our registration cer- tificate No.....dtd.....and they are intended for resale/use as raw materials in the manufacture of goods for sale/use in the packing of goods for sale/resale, within the Territory. Certified that the goods mentioned in the cash memo/bill No.....dtd..... have been purchased by me/us from M/s.and are duly covered by my/our registration cer- tificate No.....dtd.....and they are intended for resale/use as raw materials in the manufacture of goods for sale/use in the packing of goods for sale/resale, within the Territory.
Name & address in full of the purcha- sing dealer :—	Name & address in full of the purcha- sing dealer :—	Name & address in full of the purcha- sing dealer :—
Date..... (Signature)	Date..... (Signature)	Date..... (Signature)
(Strike out whichever is not applicable).	(Strike out whichever is not applicable).	(Strike out whichever is not applicable).
[Note :—to be retained by the purchasing dealer].	[Note :—to be retained by the selling dealer].	[Note :—to be furnished by the seller to the Assessing Authority].

Counterfoil FORM S. T. XII	Duplicate FORM S. T. XII	Original FORM S. T. XII
The Goa, Daman and Diu Sales Tax Rules, 1964	The Goa, Daman and Diu Sales Tax Rules, 1964	The Goa, Daman and Diu Sales Tax Rules, 1964
FORM OF DECLARATION (See Rule 15)	FORM OF DECLARATION (See Rule 15)	FORM OF DECLARATION (See Rule 15)
Sales Tax Office, Year 196...-196...ward	Sales Tax Office, Year 196...-196...ward	Sales Tax Office, Year 196...-196...ward
Serial No. B/..... (Seal of) (issuing) (authority)	Serial No. B/..... (Seal of) (issuing) (authority)	Serial No. B/..... (Seal of) (issuing) (authority)
..... Certified that the goods mentioned in the cash memo/bill No.....dtd..... have been purchased by me/us from M/s..... and are duly covered by my/our Regis- tration Certificate No.....dtd..... (issued in.....ward) and they are intended for re-sale in the course of inter- State trade or commerce/resale in the course of export out of India or resale after such export. Certified that the goods mentioned in the cash memo/bill No.....dtd..... have been purchased by me/us from M/s..... and are duly covered by my/our Regis- tration Certificate No.....dtd..... (issued in.....ward) and they are intended for re-sale in the course of inter- State trade or commerce/resale in the course of export out of India or resale after such export. Certified that the goods mentioned in the cash memo/bill No.....dtd..... have been purchased by me/us from M/s..... and are duly covered by my/our Regis- tration Certificate No.....dtd..... (issued in.....ward) and they are intended for re-sale in the course of inter- State trade or commerce/resale in the course of export out of India or resale after such export.
Name & address in full of the purchasing dealers :—	Name & address in full of the purchasing dealer :—	Name & address in full of the purchasing dealers :—
Date..... (Signature)	Date..... (Signature)	Date..... (Signature)
(Strike out whichever is not applicable)	(Strike out whichever is not applicable)	(Strike out whichever is not applicable)
[Note :—to be retained by the purchasing dealer].	[Note :—to be retained by the selling dealer].	[Note :—to be furnished by the seller to the Assessing Authority].

FORM S. T. XIII

Certificate of Non-Taxable Turnover

(See rule 16 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Officer,

.....Ward

Certificate No.....

WHEREAS

.....(dealer) bearing Registration Certificate No.....dated..... has declared that no sales effected by him are liable to tax under the Goa, Daman and Diu (Sales Tax) Act, 1964, it is hereby certified that the said.....(dealer) is not required to furnish any return in Form S. T. VIII under the Goa, Daman and Diu Sales Tax Rules, 1964, in respect of the year.....

Signature.....
(Assessing Authority)

Place.....

Dated.....

Renewals

Date of renewal	Year for which renewed	Signature of Assessing Authority
.....
.....
.....

FORM S. T. XIV

Notice under Section 17 of the Goa, Daman and Diu (Sales Tax) Act, 1964.

(See rule 18 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office,
.....Ward

No. Dated the 19.....
To,

Whereas,

(a) You, a dealer registered under Certificate No..... of.....ward have furnished return (s) for the year(s) quarter(s) month(s) ending.....

And there are certain points in connection with the re-turn(s) submitted by you under section 15 of the Goa, Daman and Diu (Sales Tax) Act, 1964, in regard to which I should like some further information for assessing your sales in respect of the above mentioned period under sub-section (1) of section 17 of the same Act ;

(b) You, a dealer registered under Certificate No..... of.....ward have not furnished return(s) required under section 15 of the Goa, Daman and Diu (Sales Tax) Act, 1964, for the year(s) /quarter(s)/Month(s) ending

And it appears to me to be necessary to make an assessment under sub-section (1) of section 17 of the same Act in respect of the above period ;

(c) You import into the Territory/manufacture/process' purchase goods for sale and I am satisfied on information which has come into my possession that your sales in the year.....have exceeded the taxable quantum and you have been liable to pay tax under the Goa, Daman and Diu (Sales Tax) Act, 1964, in respect of period commencing onbut that you failed to get yourself registered under sectionof the said Act in time, and it appears to me to be necessary to make an assessment under sub-section (2) of section 17 of the said Act in respect of the period from.....to.....

I should be obliged therefore, if you could attend my office at.....on.....at either in person or by an agent and there to produce or cause there to be produced at the said time and place the accounts and documents specified below for the purposes of such assessment, together with any objection which you may wish to prefer and any evidence which you may wish to adduce in connection therewith, and also to show cause on that date and at that time as to why in addition to the amount of tax to be assessed on you a penalty as prescribed under section 17 should not be imposed on you.

2. In the event of your failure to comply with this notice, shall proceed to asses under section 17 of the Goa, Daman and Diu (Sales Tax) Act, 1964 to the best of my judgement without further reference to you.

Signature.....
Assessing Authority

Particulars on account and documents required to be produced :—

S

ORIGINAL
(To be retained by
the payer)FORM S. T. XV
CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964

(See rule 21 of the Goa, Daman and Diu Sales
Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition money,
registration fee and other fees paid to the.....

Treasury/Sub-Treasury

Branch of the State Bank of India for the period
Reserve Bank of India
from.....to.....

	Payment on account of	Amount (in figures)
By whom tendered	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid.	(ii) Penalty under section.....	
	(iii) Composition money.....	
Registration Certificate No..... issued by the Sales Tax Office of..... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words).....
Dated.....(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees.....
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury Officer,
Agent or ManagerStamp of Treasury
L/M328GI/65

S

DUPLICATE
(To be furnished by
the payer to the
respective Assessing
Authority)FORM S. T. XV
CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964

(See rule 21 of the Goa, Daman and Diu Sales
Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition money,
registration fee and other fees paid to the.....

Treasury/Sub-Treasury

Branch of the State Bank of India for the period
Reserve Bank of India
from.....to.....

	Payment on account of	Amount (in figures)
By whom tendered.....	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid.	(ii) Penalty under section.....	
	(iii) Composition money.....	
Registration Certificate No..... issued by the Sales Tax Office of..... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words).....
Dated.....(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees.....
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury officer,
Agent or Manager

Stamp of Treasury

S

TRIPLICATE
(For the Treasury)FORM S. T. XV
CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964

(See rule 21 of the Goa, Daman and Diu Sales
Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition money,
registration fee and other fees paid to the.....

Treasury/Sub-Treasury

Branch of the State Bank of India for the period
Reserve Bank of India
from.....to.....

	Payment on account of	Amount (in figures)
By whom tendered	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid.	(ii) Penalty under section.....	
	(iii) Composition money.....	
Registration Certificate No..... issued by the Sales Tax Office of..... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words).....
Dated.....(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees.....
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury Officer,
Agent or Manager

Stamp of Treasury

S

QUADRUPLICATE
(To be sent by Treasury
to the respective Sales
Tax Office)FORM S. T. XV
CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964

(See rule 21 of the Goa, Daman and Diu Sales
Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition money,
registration fee and other fees paid to the.....

Treasury/Sub-Treasury

Branch of the State Bank of India for the period
Reserve Bank of India
from.....to.....

	Payment on account of	Amount (in figures)
By whom tendered.....	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid.	(ii) Penalty under section.....	
	(iii) Composition money.....	
Registration Certificate No..... issued by the Sales Tax Office of..... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words).....
Dated.....(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees.....
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury officer,
Agent or Manager

Stamp of Treasury

FORM S. T. XVI

Notice of assessment under Section 17 of the Goa, Daman and Diu (Sales Tax) Act, 1964

(See rule 25 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office,
..... Ward.

No., dated

To,

.....
.....
.....

You are hereby informed that your taxable turnover for the year/quarter/month ending..... has been assessed to sales tax, penalty etc., as under :—

A. Taxable turnover determined Rs.
B. (1) Tax assessed Rs.

FORM S. T. XVII

(See rule 28 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Book No. Voucher No.

REFUNDS

Counterfoil order for the refund of tax and/or penalty, under the Goa, Daman and Diu Sales Tax Act, 1964

Refund payable to
Registration Certificate No. issued by Sales Tax Office, Ward.
Date of Order directing refund

Amount of refund : (a) Rs.
Number in collection register showing the collection of amount regarding which refund is made :

(Signed)
Designation
Date

Signature of the recipient of the voucher

.....
Treasury/Sub-
Date of encashment in the State Bank of Reserve Bank

Treasury

India

of India

Date Place

(a) Classification :

Tax Rs. Paise
Penalty

(2) Penalty imposed Rs.
Total of B (1) and B (2) Rs.
Less amount paid already Rs.
Net amount due Rs.

You are hereby directed to pay the sum of Rs. (in figures), Rupees

Treasury

(in words) into the Sub-treasury at (place)

State Bank of India

on or before (date) and furnish the receipt in proof of payment to this office on or before (date) failing which the said sum will be recoverable from you as an arrear of land revenue.

2. A chalan in form S. T. XV is enclosed for the purpose.

Signature
Assessing Authority

(Seal of Assessing Authority)

FORM S. T. XVII

(See rule 28 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Book No. Voucher No.

REFUNDS

Order for the refund of tax and/or penalty under the Goa, Daman and Diu Sales Tax Act, 1964

Payable at the Treasury/Sub-Treasury State Bank of India Reserve Bank of India within one month of the date of issue. To,

The Treasury /Sub-Treasury Officer,
The Agent or Manager of State Reserve Bank of India Bank of India

1. Certified that with reference to the assessment record of bearing Registration Certificate No. issued by the Sales Tax Office of Ward), for the period from to a refund of Rs. is due to

2. Certified that the amount of tax and/or penalty concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to the sum of Rs. (in figures)

Rupees (in words)

Date

(Signed)
Designation

.....
Treasury/Sub-
Date of encashment in the State Bank of Reserve Bank

Treasury

India

of India

Date Place
Pay Rupees only.

The 196....
Treasury

Officer-in-charge of the Bank's

Sub-Treasury
branch

Received payment.
Claimant's Signature
Examined,
Accountant

(a) Classification :

Tax Rs. Paise

Penalty

FORM S. T. XVII

(See rule 28 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Book No. Voucher No.

REFUNDS

Order for the refund of tax and/or penalty under the Goa, Daman and Diu Sales Tax Act, 1964.

Payable at the Treasury/Sub-Treasury State Bank of India Reserve Bank of India within one month of the date of issue. To,

The Treasury/Sub-Treasury Officer,
The Agent or Manager of State Reserve Bank of India Bank of India

1. Certified that with reference to the assessment record of bearing Registration Certificate No. issued by the sales Tax Office of Ward), for the period from to a refund of Rs. is due to

2. Certified that the amount of tax and/or penalty concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to the sum of Rs. (in figures)

Rupees (in words)

Date

(Signed)
Designation

.....
Treasury/Sub-
Date of encashment in the State Bank of Reserve Bank

Treasury

India

of India

Date Place
Pay Rupees only.

The 196....
Treasury

Officer-in-charge of the Bank's

Sub-Treasury
branch

Received payment.
Claimant's Signature
Examined,
Accountant

(a) Classification :

Tax Rs. Paise

Penalty

FORM S. T. XVIII

Refund Adjustment Order

(See rule 28 of the Goa Daman and Diu Sales Tax Rules, 1964)

Book No. Refunds

Voucher No.

To,

1. Certified with reference to the assessment records of the dealer (name) bearing registration certificate number of ward for the period from to that a refund of Rs. (in figures) Rupees (in words) is due to (name)

2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of sales tax due from the said dealer for the period from to or any subsequent period.

5. The dealer shall attach this order to the return to be furnished by him for the month/quarter/year against which the adjustment is desired.

(Seal of Assessing Authority)

Signature

Dated Designation

Place

FORM S. T. XIX

Appeal against an order of assessment and/or penalty under section 17 of the Goa, Daman and Diu (Sales Tax) Act, 1964.

(See rule 33 of the Goa, Daman and Diu Sales tax Rules, 1964).

Dated the

To,

The

(i) Registration No.

(ii) Name of the dealer

(iii) Status.
(write here individual, Hindu undivided family, firm, limited company, association of persons, etc., as the case may be).

(iv) Style of business

(v) Location of business

(vi) Address to which communication should ordinarily be despatched

(vii) Name of officer who passed the order

(viii) Designation

(ix) Period to which the appeal relates

(x) Date of order

(xi) Date of service of notice

(xii) Amount of demand

Tax
Penalty
Total

(xiii) Amount paid

Tax
Penalty
Total

(xiv) Amount in dispute

(xv) Amount of fee paid

The petition of s/o on behalf of the dealer whose particulars have been mentioned above, sheweth as follows :—

(1) Under the Goa, Daman and Diu (Sales Tax) Act, 1964 your petitioner has been assessed on a total taxable turnover of Rs. for the period mentioned above.

(2) A penalty of Rs. has been imposed on your petitioner.

(3) Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business place mentioned above for the period mentioned above amounted to Rs. and Rs. respectively.

(4) Such turnover was actually received/receivable during the said period and your petitioner had no other sale proceeds during the said period.

(5) Your petitioner has submitted proper return of his turnover to the office of under section 15 of the Act and has complied with all the terms of the notice of assessment served on him by the under section 17 of the Act.

(6) Your petitioner was prevented by sufficient cause from making the return required by section 15 or did not receive the notice issued under section 17 or had not reasonable opportunity to comply or was prevented by sufficient cause from complying with terms of the notice or from producing evidence as more particularly specified in the statement of grounds of appeal hereto attached.

(7) Your petitioner did not conceal the particulars of his gross and taxable turnover or deliberately furnish inaccurate particulars thereof, but as will be seen from the statement of grounds of appeal attached, returned it at its real amount to the best of his knowledge and belief.

(8) Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be cancelled and/or remanded for reassessment or that the order imposing a penalty upon your petitioner may be set aside.

(9) A certified copy of the order appealed against is attached.

GROUNDS OF APPEAL

(Enter here a concise statement of the reasons on which you rely for the purpose of this appeal)

I, the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that the tax admitted by me to be due in respect of the order of assessment appealed against has been paid by treasury chalan No. dated

Signature

Designation

(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant).

Note :—Strike out phrases or paragraph not applicable.

FORM S. T. XX

Notice of Re-Assessment

(See rule 42 of Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office,

Ward.

No. Dated the 19....

To

*

Whereas in consequence of definite information in my possession, I have reasons to believe that the turnover of your business assessable to sales tax for the year ending the 31st March 19.... has been under assessed.

escaped levy of the appropriate fee.

I, therefore propose to re-assess the said turnover that has been under assessed. escaped levy of the appropriate fee.

I hereby require you to show cause within days of the service of this notice on you why the contemplated action should not be taken in your case.

templated actions should not be taken in your case.*

Assessing authority

(Seal of Assessing Authority).

..... Ward

Name and address of the person to whom notice is issued with nature of his business together with his registered number.

FORM S. T. XXI

Notice of tax demanded on re-assessment

(See rule 43 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office,
.....WardNo..... Dated.....19.....
To,

You are hereby informed that on re-assessment of your turnover for the year..... your taxable turnover has been assessed to sales tax, penalty etc., as under :—

A. Taxation turnover determined	Rs.
B. (1) Tax assessed	Rs.
(2) Penalty imposed	Rs.
Total B(1) and B(2)	Rs.
Less amount already paid	Rs.
Net amount due	Rs.

You are hereby directed to pay a sum of Rs..... (in figures) Rupees..... (in words).....

into the treasury
sub-treasury
Reserve Bank of India or
State Bank of India

at (place)..... on or before (date)..... and furnish the receipt in proof of payment to this office on or before (date)..... failing which the said sum will be recoverable from you as an arrear of land revenue.

2. The chalan in form S. T. XV is enclosed for the purpose.

Signature.....
Assessing Authority,
.....Ward

(Seal of Assessing Authority)

FORM S. T. XXII

Summon to appear in person and/or to produce documents

(See rule 44 of the Goa, Daman and Diu Sales Tax Rules, 1964)

To,

Whereas your attendance is necessary to give evidence

Whereas the following documents are required with reference to an enquiry under the Goa, Daman and Diu (Sales Tax) Act, 1964, regarding the case concerning*..... of.....s/o.....now pending before me, you

are hereby summoned to appear in person
produce, or cause to be produced, the
said document(s) before me on the.....day

of.....at (time).....A.M/P.M.
at (place).....and not to depart until permitted by me.

2. Failure, without*lawful excuse, to appear and give evidence or cause to be produced the documents as the case may be, is punishable under the provisions of Order XVI, Rule 12 Civil Procedure Code, 1908.

Given under my hand and seal, this.....day of.....

Signature.....
Assessing Authority

(Seal of Assessing
Authority)

Dated.....Ward

NOTE.— In case the summon is merely for production of a document, it will be proper compliance with it if the document is sent per registered post.

*Name, parentage and address of the person to whom the summon is issued.

†These words should be scored out where the summon is for the production of documents only.

FORM S. T. XXIII

Declaration

(See rule 58 of the Goa, Daman and Diu Sales Tax Rules, 1964)

In respect of goods being—imported into the Territory
exported out of the Territory

- (a) Name and complete address of the consignor.....
- (b) Registration number of the consignor.....
- (a) Name and complete address of the consignee.....
- (b) Registration number of the consignee.....
- Place from which goods dispatched.....
- Destination.....
- Description of goods.....
- Quantity/weight.....
- Value of goods.....
- Consignor's invoice No. & date.....
- Mode of transport.....
- Name and full address of the carrier (Transport Co., owner of the vehicle etc.).....
- Railway Receipt/Bill of landing no.

I, declare that to the best of my knowledge and belief, the above statements are true and correct.

Date.....
(Signature of the consignor of his authorised agent)

- In the case of transport by road, following details should be furnished by the Transport Co.
 - Details of the vehicle with its number, if any.....
 - Name and address of the driver of the vehicle.....
 - Name and full address of the person (if any) in charge of the goods.....

I, being the..... declare that to the best of my knowledge and belief the above statements are true and correct.

(Signature or thumb impression of the driver or the person in charge of goods).

(Here enter the status of the person signing the declaration e.g., consignor person in charge of the goods being the agent of the consignee, driver of the vehicle, etc.)

(To be completed in the Office of Check-Post)

Name of the Check-Post.....
Date and time of arrival of the vehicle carrying the goods at the Check-Post.....

Certified that I have checked the goods above mentioned.

Officer-in-charge of the Check-Post
(Signature)

NOTE.—To be filed in triplicate.

(a) Here mention the words "originals" "duplicate" and "triplicate."

THIRD SCHEDULE

(Rules for supply of copies of records under rule 62)

Certified copies of
documents and orders

1. Any person who is a party to a proceeding under the Act or under these rules may apply to the appropriate authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.

2. A separate application shall be made for copies of any number of papers available in the record of each year and it shall be accompanied by an initial fee of fifty paise in Court-fee stamp.

3. The clerk shall immediately, on receipt of an application make entries in the register maintained in Form S.T. 2 and issue a receipt in token of having received the application, in Form S.T. 1. Thereafter the said clerk shall pass on the same application to the officer concerned latest by the next working day, and shall without undue delay obtain orders of the Assessing Authority or the notified authority, as the case may be, as to whether or not the copy is to be allowed, and if the copy is allowed, the clerk entrusted with the copying work shall obtain the record together with the application and without undue delay shall notify the required fee on the notice board of the office in case the application has been allowed or so notify the fact of rejection in case the application has been rejected.

4. In case of application having been allowed, the applicant shall make good the deficiency in the court fee stamps required, within a period of 7 days after the date on which the fee is notified under rule 3, failing which the application shall be filed and the records returned to the office. The applicant shall file a fresh application for obtaining copies.

5. After the requisite fee has been paid, copies shall be prepared by the copying clerk entrusted with the same work.

6. Every copy is ordinarily expected to be ready on the seventh working day after the fees have been paid.

7. Every copy made under this rule shall be written in good legible hand or typed.

8. To every copy made under these rules, shall be prefixed a heading containing short description of the record and the name of the dealer. In the copy of judgements or orders such heading shall also contain the following particulars :—

- (a) name of the Assessing Authority or the Officer who passed the order together with the ward to which the file pertains and the year of assessment, if any. In case of appeals and revisions the name and official designation of the officer, whose order was appealed from, the date of that order, and
- (b) the name and address of the dealer.

9. After the copy has been made and before it has been revised and attested, the following particulars shall be endorsed thereon :—

- (a) Number of the application in register maintained in Form S.T.2.
- (b) Date of presentation of the application,
- (c) Name of the copying clerk,
- (d) Date on which the copy was completed,
- (e) Cost of the copy,
- (f) Date of delivery.

10. No copy shall be delivered to any person until it has been examined, certified and stamped. The examiner shall see that the provisions of law and of these rules have been complied with in all respects.

11. The examiner, before he attests any copy, shall—

- (a) personally compare such copy with the original from which it has been prepared with the assistance of the copying clerk, who made the copy;
- (b) examine and initial the endorsement made upon the copy;
- (c) attest every alteration made in such copy by initialing the same.

12. When any copy is found to be correct in all respects and ready for delivery to the applicant, the examiner shall endorse thereon "Certified to be true copy" and shall sign and date the endorsement.

13. In the event of any copy being found to be unfit for issue by reason that it—

- (a) has not been legibly and neatly written or typed,
- (b) does not conform to these rules, or
- (c) is defective or otherwise open to objection, the examiner shall forthwith write the word "Cancelled" across the copy; and a fresh copy shall be made without further charge.

14. The affixing, by the examiner of his signature to a copy is a certificate that the copy has been personally compared by him and is suitable for delivery.

15. The copying clerk shall ensure—

- (a) that no file is taken out of the copying room;
- (b) that all files are locked up in an almirah with the key in his possession, before leaving office;
- (c) that no member of the public is allowed access to the copying room except for presenting the applications for supply of copies.

16. After the copies are ready, the fact shall be immediately notified by the copying clerk on the notice board.

17. If an applicant fails to take delivery of the copy for full four months from the last date of the month in which the copy was notified to be ready for delivery, it shall be filed.

18. An applicant for an urgent copy shall be entitled to have his copy furnished to him, if possible, by the 3rd working day after the fees have been paid.

19. Urgent applications shall have as far as possible priority among themselves according to the date and serial No. of each application.

20. The examiner shall keep movement of each file in a register maintained in Form S.T. 3.

21. Applications for copies shall be kept by the copying clerk for 3 years or till such time as the stamp auditor has audited the necessary accounts.

Form S. T. 1.	Form S. T. 1.
Receipt No.....	Receipt No.....
Received on this date from.....	Received on this date from.....
.....
an application dated	an application dated
for copies with court fee stamps	for copies with court fee
worth Rs.....	stamp (s) worth Rs.....
affixed to it, which has been	affixed to it, which has been
entered at serial No.....	entered at serial No.....
in register S. T. 2.	in register S. T. 2.
Office of.....	Office of.....
Date.....	Date.....
Signature of	Signature of
recipient.....	recipient.....

FORM S. T. 2

Register of applicants for copies and fees realised

Date	Sl. No. of Application.	Name and address of the applicant	Name of the office to which the file pertains	Nature of the case	Copies required	Whether urgent or ordinary	Fee Already affixed	Words	Language	Copying fee	Urgent fee	Fees received at the date	Date on which the copy was ready	The date of delivery of the copy	Initials of Copying Clerk
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FORM S. T. 3

Movement register of files to and from Copying Clerk

Sl. No.	Name of the dealer	Sl. No. of the application in respect of which the file was requisitioned	Date of receipt of the file	From which office received	Date when the file was returned	Signature of the Recipient	Remarks
1	2	3	4	5	6	7	8

Law Department*Panjim, 8th April 1964*

The following Act passed by the Legislative Assembly of Goa, Daman and Diu, received the assent of the President of India on the 7th April 1964 and is published for general information.

THE GOA, DAMAN AND DIU ENTERTAINMENT TAX ACT, 1964*(No. 2 of 1964)*

An Act to consolidate and amend the law for imposing a tax in respect of admission to entertainments in the Union Territory of Goa, Daman and Diu and for certain matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth Year of the Republic of India as follows :

1. *Short title, extent and commencement.*—(1) This Act may be called the Goa, Daman and Diu Entertainment Tax Act, 1964.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on the 1st day of April 1964.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context—

- (a) "admission to any entertainment" includes admission to any place in which the entertainment is held;
- (b) "Commissioner" means a person appointed by Government as Commissioner for the purpose of this Act;
- (c) "complimentary ticket" means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;
- (d) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;
- (e) "Government" means the Government of the Union Territory of Goa, Daman and Diu;
- (f) "payment for admission" includes—
 - (i) any payment for seats or other accommodation in a place of entertainment,
 - (ii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance such person would not get; and
 - (iii) any payment for any purpose whatsoever connected with an entertainment or for a programme of synopsis thereof which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment,
 - (iv) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required;
- (g) "prescribed" means prescribed by rules made under this Act;
- (h) "proprietor" in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof.

3. *Levy of Tax.*—(1) (a) There shall be levied and paid to the Government on all payments for admission to any entertainment, other than a game or sport, a tax (hereinafter referred to as entertainment tax) at the following rates, namely :—

- (i) on payments for admission not exceeding 100 naye paise—nil.

- (ii) on payments for admission exceeding 100 naye paise, but not exceeding 200 naye paise—25% of the total amount paid.

- (iii) on payments for admission exceeding 200 naye paise—30% of the total amount paid.

(b) Where the entertainment is derived from a game or sport, entertainment tax shall be paid as aforesaid at the following rates, namely :—

- (i) on payments for admission not exceeding 100 naye paise—nil.

- (ii) on payments for admission exceeding 100 naye paise, but not exceeding 200 naye paise—10% of the total amount paid.

- (iii) on payments for admission exceeding 200 naye paise—15% of the total amount paid.

(2) In computing the tax payable under sub-section (1), the tax leviable shall be computed with reference to each single person admitted and shall, wherever, necessary, be rounded off to the nearest naye paise, fractions of half-a-naye paise and over being counted as one, and less than half-a-naye paise being disregarded.

(3) Where the payment for admission to any entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainment tax shall be paid on the amount of the lump sum; but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such amount as appears to the Commissioner to represent the right of admission to entertainment in respect of which the entertainment tax is payable.

(4) There shall be levied and paid to the Government on every complimentary ticket issued by the proprietor the entertainment tax at the appropriate rate prescribed under sub-section (1), as if full payment had been made for admission to the entertainment according to the class of set or accommodation which the holder of such ticket is entitled to occupy or use and the holder of such ticket shall be deemed to have been admitted for payment for the purpose of this Act.

4. *Mode of levy.*—(1) Save as otherwise provided by this Act, no person other than a person who has to perform some duty in connection with an entertainment or a duty imposed upon him by any law, shall be admitted to any entertainment, except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not used before) issued by the Government for the purposes of revenue and denoting that the proper entertainment tax has been paid.

(2) Notwithstanding anything contained in sub-section (1), the Government may, on the application of a proprietor of any entertainment in respect of which entertainment tax is payable under section 3, allowed the proprietor on such conditions as may be prescribed, to make payment of the tax due—

- (a) by a consolidated payment of a percentage, to be fixed by the Government, of the gross sum received by the proprietor on account of payment for admission to the entertainment and on account of the tax;
- (b) on the basis of the returns of payments for admission to the entertainment and on account of the tax;
- (c) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

5. *Exemptions.*—(1) Entertainment tax shall not be levied on payments for admission to any entertainment where the Commissioner is satisfied that,

- (a) the whole of the takings thereof are devoted to philanthropic or charitable purposes; or
- (b) the entertainment is of an educational or scientific character; or
- (c) the entertainment is provided by a drama or other theatrical performance.

(2) The Government may exempt from entertainment tax any ticket or complimentary ticket issued to a person in uniform serving in the defence forces of India, subject to such conditions as may be prescribed.

(3) The Government may, by general or special order exempt any entertainment or class of entertainments from liability to entertainment tax in whole or in part.

Explanation.—For the purposes of sub-section (1) the takings of an entertainment shall not be deemed to be devoted to philanthropic or charitable purposes if such takings are to be devoted to the benefit of any particular religious purpose or any particular caste or community other than any class of citizens declared by the Government as socially or educationally backward.

6. *Power to inspect.*—(1) The Commissioner or any Officer of Government duly authorised in writing by him in this behalf, may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment, at any reasonable time with a view to inspect whether the provisions of this Act or the rules made thereunder are being complied with.

(2) The proprietor of every entertainment and the owner or person in charge of any place which is ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).

(3) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he may be liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees on conviction before a Magistrate.

7. *Recoveries.*—(1) Any sum due on account of entertainment tax shall be recoverable as an arrear of land revenue under the law for the time being in force.

8. *Penalty.*—(1) If any person is admitted to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable, in respect of each offence, to a fine which may extend to rupees five hundred and shall also be liable to pay any tax which should have been paid.

(2) Any person who contravenes any of the provisions of this Act for which no other punishment has been provided for in this Act, shall, on conviction before a Magistrate, be liable to a fine which may extend to five hundred rupees.

9. *Compounding of offences.*—The Commissioner or any other officer duly authorised by him in this behalf may recover from any person who has committed or is reasonably suspected of having committed an offence against this Act or the rules made thereunder, by way of composition of such offence—

(a) where the offence consists of the failure to pay, or the evasion of, any tax payable under this Act, in addition to the tax so payable, a sum of money not exceeding two hundred rupees or double the amount of the tax payable, whichever is greater; and

(b) in other cases, a sum of money not exceeding two hundred rupees.

10. *Delegation of powers.*—(1) The Government may, by notification in the Official Gazette, delegate to the Commissioner or to any other officer all or any of its powers under this Act.

(2) The Commissioner may, with the approval of the Government, delegate to any officer subordinate to him, any of his powers under this Act other than powers delegated to him by the Government.

11. *Protection of action and bar of limitation.*—(1) No suit, prosecution or other legal proceeding shall lie against any officer or employee of the Government for anything done or intended to be done in pursuance of this Act or any rule or order made thereunder.

(2) No suit, prosecution or other legal proceeding shall be instituted against the Government or against any officer or employee of the Government after six months from the date of the commission of the act complained of.

12. *Cognizable Offence.*—Notwithstanding anything contained in the Code of Criminal Procedure, 1898, but subject to the other provisions of this Act,—

(1) an offence under this Act shall be a cognizable offence under the said Code; and

(2) only Magistrates of the First Class shall have jurisdiction to try any such offence.

13. *Prohibition of levy by local authorities.*—(1) Notwithstanding anything contained in any law relating to a municipality, local board, village panchayat or other local authority, no municipality, local board, village panchayat or other local authority shall levy any tax on entertainment in respect of which entertainment tax is leviable under this Act.

(2) Nothing contained in sub-section (1) shall affect the levy by any local authority referred to therein, of a tax at a flat rate per cinema show or performance on cinema shows or performances in accordance with the law enabling the imposition of such a tax.

14. *Power to make rules.*—(1) The Government may by notification in the Official Gazette make rules generally to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,—

- (a) securing the payment of entertainment tax;
- (b) the supply accounting and use of stamps or stamped tickets, for the stamping of tickets and for securing the defacement of stamps when used;
- (c) the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund on such stamps;
- (d) the use of tickets covering the admission of more than one person and the calculation of tax thereon;
- (e) the calculation of the tax on the transfer of seat or accommodation from one part of a place of entertainment to another and on payment for seats or other accommodation;
- (f) controlling the use of mechanical contrivances (including the prevention of its misuse);
- (g) the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the tax due is payable in accordance with the provisions of section 4, sub-section (2);
- (h) requiring proprietors referred to in clause (g) to furnish security for payment of tax and prescribing conditions for forfeiture of such security;
- (i) the presentation and disposal of applications for exemption from payment of the entertainment tax or for the refund thereof; and
- (j) the exemption from entertainment tax or from any part thereof in respect of soldiers, sailors or other defence forces in uniform;
- (k) the issue of passes by a proprietor of a place of entertainment for the admission to the place of entertainment, of persons who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law;
- (l) any other matter which are required to be prescribed by this Act.

(3) If any person acts in contravention of, or fails to comply with any such rules, he shall, on conviction by a Magistrate be liable to fine which may extend to five hundred rupees.

(4) Such rules shall be placed on the table of the Legislative Assembly, Goa, Daman and Diu for a period of 14 days and shall be subject to such modifications as may be made therein by the Assembly and shall thereupon be published in the Official Gazette.

15. *Repeal and Savings.*—(1) On the commencement of this Act, any law in force in the Union Territory of Goa, Daman and Diu, authorising the levy of a stamp duty on tickets of admission to any entertainment and any other law corresponding to this Act shall stand repealed.

(2) The provisions of section 6 of the General Clauses Act, 1897 shall apply to such repeal as if such law is an enactment and this Act is a re-enactment thereof.

16. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act the Government may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

S. BALAKRISHNAN
Law Secretary

Finance Department*Panjim, the 11th September 1965*

No. FS/F.III/2-41/774/64/65—In exercise of the powers conferred by section 14(1) of the Goa, Daman and Diu Entertainment Tax Act, 1964, the Government hereby makes the following rules.

THE GOA, DAMAN AND DIU ENTERTAINMENT TAX RULES, 1965**PRELIMINARY**

1. *Short title.*—These rules may be called the Goa, Daman and Diu Entertainment Tax Rules, 1965.

2. *Definitions.*—In these rules—

- (i) (Act) means the Goa, Daman and Diu Entertainment Tax Act, 1964.
- (ii) (Prescribed Officer) means the person or authority to whom any powers are delegated under section (10) of the Act.
- (iii) (Stamp) means an Entertainment Duty Stamp issued by the Government of Goa, Daman and Diu under sub-section (1) of section (4) of the Act.
- (iv) (Section) means section of the Act.

PAYMENT OF TAX BY STAMPS

3. *Supply of stamps and keeping of accounts.*—The rules regarding the supply and keeping of accounts of non-judicial and Court fee stamps in respect of this Union Territory of Goa, Daman and Diu shall apply *mutatis mutandis* to the supply and keeping of accounts of the entertainment stamps.

4. *Purchase of stamps.*—No person shall purchase any stamp required for the purposes of the Act except from the prescribed officer :

Provided that—

- (i) nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment, and
- (ii) where the proprietor of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the prescribed officer to purchase from the former proprietor the stock of unused stamp in the latter's possession.

5. *Issue of stamps.*—No stamp issued for the purposes of this Act shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.

6. *Refund of value of unused stamps.*—The proprietor of an entertainment on an application made to the Commissioner within three months from the date of purchase of stamps, may claim refund of the value of the unused stamps tendered with the application, subject to a deduction of six naye paise for each rupee or portion of a rupee of such value.

7. *Renewal of damaged or spoiled stamps.*—Where any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the Commissioner who on being satisfied that they have not been willfully damaged or spoiled may give in lieu thereof—

- (a) other stamps of the same denomination and value, or
- (b) stamps of any other denomination to the same value, or
- (c) at his discretion, the same value in money, deducting six naye paise, for each rupee or fraction of a rupee of such value.

8. *Procedure for the refund of value of unused stamps or renewal of damaged or spoiled stamps.*—(1) An application for refund under Rule 6 or for renewal under Rule 7 shall be chargeable with a Court fee of Rs. 1.25.

(2) Applications for grant of refund or renewal of stamps shall be made personally or through an agent appointed by a duly attested power-of-attorney to the Commissioner and shall furnish the following information :—

- (a) Full name, surname (if any) and residence of applicant; and the name of the firm, if any, on whose behalf application is made.
- (b) Description and the number of stamps with respective value.
- (c) Total value of the stamps.

(d) Date of purchase of stamps.

(e) The place and the authority from whom the stamps were purchased.

(f) Manner in which the stamps were spoiled or rendered unfit for use.

(g) Whether the application is for refund or renewal.

(h) Date of application.

(3) After the receipt of the application the clerk concerned shall examine the same in order to see that—

(a) It contains the requisite information.

(b) The stamps tendered are genuine.

After carefully examining the grounds of the application and all relevant papers, the clerk shall record a note whether he considers the claim to be admissible or not and shall submit the same to the officer concerned who after the necessary check will submit the same with his report to the Commissioner for his decision.

A proper register shall be maintained in the office of the Commissioner in respect of refund of value of unused stamps and renewal of damaged or spoiled stamps, in Form (1).

9. *Price of admission, date and show to be shown on, and stamp affixed to, ticket.*—Except as provided in rules 17 and 26, every ticket issued on payment for admission to entertainment shall consist of three parts. One part shall remain on the ticket book and the remaining two parts shall be detached therefrom and issued to the purchaser.

Each part of the ticket shall be clearly marked with:—

- (a) the price of admission, the stamp duty if leviable thereon, and the total amount recoverable from the purchaser.
- (b) the date and show for which it is available.
- (c) the book number and the serial number of the ticket.

The taxable ticket shall also have a stamp of the value of the tax payable securely affixed to it in the manner provided in rule 13.

10. *Plural tickets.*—(1) Every taxable ticket, not being a complimentary ticket, issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and the date and show for which it is available and shall have affixed to it a stamp or stamps equal in value to the total tax that would have been payable on tickets for admitting each such person separately.

(2) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the tax that would be payable upon a ticket of the same price admitting one person to the entertainment.

11. *Transfer of Seat.*—When the purchaser of any ticket admitting him to one part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and taxable, the proprietor shall issue him a second ticket stamped with a stamp of the value of the difference between the tax leviable on the second ticket and that leviable on the first. In case no tax was levied on the first ticket on account of the price of admission of the same ticket being not subject to tax, it will be calculated on the total amount of the price of admission recovered from the purchaser of both the tickets and the same tax will be paid by affixing on the second ticket the stamps corresponding to the full value of tax due. The purchaser shall retain the portion of the first ticket returned to him under sub-rule 2 of rule 13.

12. *Season tickets.*—Every season ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be affixed to such ticket shall be of the value of the tax that would be payable upon a ticket of the same price admitting the purchaser to one entertainment.

13. *Defacement and destruction of stamps and disposal of parts of ticket.*—(1) The two parts of the ticket detached under rule 9 shall be so detached that the stamp is defaced thereby in such a way that the portion of the stamp which bears the words (Goa, Daman and Diu) shall remain on the ticket book, and the remaining portion of the stamp shall remain on one of the parts of the ticket issued to the purchaser.

(2) On admission of the purchaser or holder of a ticket, the proprietor shall cause one part of the ticket, issued for admission to the entertainment (not being a

season ticket or a ticket available for more than one entertainment), to be collected, and the other part bearing one half of the stamp to be returned to the purchaser.

(3) The purchaser or holder of a ticket shall retain his part of the ticket until he leaves the place of entertainment and the proprietor shall retain the other part until 3 p.m. of the day following the day of the entertainment.

(4) The proprietor shall submit the counterfoils with the portion of the stamp bearing the words "Goa, Daman and Diu" within ten days after the date of the entertainment along with the returns to be submitted under rule 15, in the office of the prescribed officer for checking and destruction by that officer thereafter.

14. *Torn, etc. stamps.*—Save as otherwise provided in these rules, no ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment; and the proprietor shall, within ten days after the date of the entertainment, submit all such tickets along with counterfoils, submitted under sub-rule (4) of rule 13 to the prescribed officer.

15. *Return of stamps.*—Every proprietor of an entertainment shall, within ten days of the date of an entertainment, submit to the prescribed officer a return in Form "A" showing the number of stamps purchased and issued by him.

PAYMENT OF TAX OTHERWISE THAN BY STAMP

16. *Security.*—(1) Every proprietor allowed to avail himself of the provisions of sub-section (2) of section 4 of the Act shall furnish such security to the prescribed officer as that officer may require.

(2) If a proprietor fails to submit any returns as required by rule 18 or rule 24 or to pay within ten days after the date of the entertainment, or such extended period not exceeding one month as the prescribed officer may allow, the entertainment tax under rule 21, the prescribed officer may, after giving the proprietor a week's notice, direct that the security shall be forfeited to the Government:

Provided that nothing in this rule shall affect the liability of the proprietor for the payment of the full entertainment tax.

(3) The proprietor may, within fifteen days of the date of the order of the prescribed officer forfeiting his security under this rule, appeal to the Commissioner concerned.

17. *Unstamped tickets issued under section 4(2)(a) and (b).*—(1) Every ticket, not being a complimentary ticket, issued by a proprietor who has been allowed to pay the tax under the provisions of clause (a) or clause (b) of sub-section (2) of section 4, shall consist of three parts. One part shall remain on the ticket book and the remaining two parts shall be detached therefrom and issued to the purchaser; and shall bear on each part of such ticket the price of admission, the amount of tax payable if any, and the total amount recoverable from the purchaser, the book number and the serial number of the ticket, the date on which and the show for which it is issued.

(2) On admission of the holder of the ticket the proprietor shall cause to be collected one of the two parts of the ticket and the other part to be returned to him.

(3) The holder of the ticket shall retain his part till he leaves the place of entertainment and the part retained by the proprietor shall be retained by him till the entertainment is over.

18. *Returns required under section 4(2)(a) and (b).*—Every proprietor making a consolidated payment under clause (a) of sub-section (2) of section 4 or making payment in accordance with return of the payments for admission under clause (b) of the said sub-section (2) of section 4, shall, within ten days of the date of entertainment, submit to the prescribed officer in his office a return in Form 'B' showing the number of tickets (not being complimentary tickets) issued at each rate, the serial number of tickets issued, the gross amount received from the sale of tickets, and the amount of tax payable to the Government. He shall, if so required by the prescribed officer, also submit to the said officer, within ten days of the date of entertainment, a return in Form 'C' showing the price of programme or synopsis including tax, the number of programmes or synopsis issued, the gross amount received from the sale thereof and the amount of tax payable to the Government.

19. *Return required under section 4(2)(c).*—When a proprietor is permitted to avail himself of the provisions of clause (c) of sub-section (2) of section 4, he shall submit to the prescribed officer, within ten days of the date of entertainment, a return in Form 'D' showing the number of persons admitted through the mechanical contrivance, the gross amount paid for admission by such persons and the amount of tax payable to the Government.

20. *Admission by mechanical contrivance, notice.*—Subject to the provisions of sub-section (1) of section 4, no person shall in any circumstances be admitted through a mechanical contrivance save on payment of the price of admission. Such price shall be shown in a conspicuous position on or near the mechanical contrivance.

21. *Payments under section 4(2).*—All payments made in accordance with the provisions of sub-section (2) of section 4 of the Act, shall be made to the prescribed officer within ten days of the date of the entertainment at such time and place and in such manner as he shall require.

22. *Payment of tax on programmes or synopsis.*—Where payment for a programme or synopsis is compulsory, the tax shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the tax shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

MISCELLANEOUS

23. *Provision as to persons admitted to the entertainment.*—Every proprietor of an entertainment admitting a person free of payment or on payment of a reduced sum shall issue to such person a ticket showing clearly thereon the full charge for admission to the class to which the person is admitted. The tax shall be paid on such ticket in the same manner as if it were a ticket issued on payment of the full charge and the person admitted shall for the purposes of these rules be deemed to be the purchaser of the ticket.

Provided that when a child not exceeding five years in age is admitted free of payment, he shall be exempted from the payment of the tax.

24. *Returns of complimentary tickets.*—Every proprietor who is allowed to avail himself of the provisions of sub-section (2) of section 4 of the Act and who issues complimentary tickets shall submit to the prescribed officer in his office, within ten days of the date of the performance of the entertainment, a return of such tickets in Form "E" showing the rate of each class, the number of complimentary tickets issued for each class, the serial numbers of tickets issued and the amount of tax payable to the Government.

25. *Exemptions under section 5(1).*—Any person claiming exemption, under sub-section (1) of section 5 from payment of the entertainment tax shall present an application for such exemption to the Commissioner ten clear days before the date of the entertainment. An application for exemption not presented before such period may, unless sufficient cause is shown for not making the application before ten days as aforesaid, be rejected.

26. *Form of exemption under section 5(1).*—Where exemption is given under clause (a), (b) or (c) of sub-section (1) of section 5 the Commissioner shall issue to the proprietor of the entertainment a certificate in Form "F" or, as the case may be, in Form "G" and the proprietor shall comply with the conditions stated therein.

27. *Classes of cinema films qualified for exemption under section 5(3).*—A cinema film which has been awarded the President's Gold Medal, or which the Government on a recommendation made by the Advisory Committee appointed by the Government for the purpose, considers as fulfilling an educational or social purpose of a high order, shall be qualified for exemption under section 5(3).

28. *Applications for exemption under section 5(3).*—All applications for exemption under sub-section (3) of section 5 of the Act shall be made to the Government and entered in the office of the Commissioner not later than ten days before the date of the entertainment. An application for exemption not presented before such period may, unless sufficient cause shown for not making the application before ten days as aforesaid, be rejected.

29. *Indian soldiers (including airmen) and sailors in uniform.*—(1) In the case of entertainments given by naval, military and air forces and other armed forces of the Union, the price of tickets sold to the Indian soldiers (including airmen) and sailors in uniform shall be the price of admission only, exclusive of tax.

(2) Such tickets shall be special unstamped tickets marked with the price of admission only and shall be issued through a service authority not below the rank of a commissioned officer and the proprietor shall submit to the prescribed officer a weekly return of such tickets in Form "H".

(3) Where a mechanical contrivance under clause (c) of sub-section (2) of section 4 is used, soldiers (including airmen) and sailors shall be admitted by another entrance.

30. *Exemption under section 5(2) of the Act.*—(1) Soldiers, sailors and other members of the Defence Forces of India in uniform shall be exempted from entertainment tax :

- (a) when they visit a military cinema,—full exemption;
- (b) when they visit any other cinema—
 - (i) full exemption, where the payment for admission thereto does not exceed Rs. 2/-.
 - (ii) exemption to the extent of 50 per cent of the entertainment tax, where the payment for admission exceeds Rs. 2/-.

(2) Tickets issued to the members of the Defence Forces of India in uniform, in the case of a cinema referred to in clause (b) of sub-rule (1) shall be special tickets in three parts and shall have shown upon each part of the price of admission, the amount of tax payable, if any, and the total amount recoverable from the purchaser.

(3) Subject to the provisions of sub-rule (2), the provisions of rules 9 and 17 shall, so far as may be, apply to tickets issued under this rule.

Explanation.—A military cinema means a cinema which has been opened by the military or by military contractors or other persons at the request of the military for the use of the Defence Forces of India.

31. *Stamped complimentary tickets.*—Every complimentary ticket issued by a proprietor of an entertainment, paying the amount of tax due, in the manner specified in sub-section (1) of section 4 of the Act, shall have shown thereon the price of admission which corresponds to the class to which the holder is to be admitted, the date and show for which it is available and shall have securely affixed to it a stamp of the value of the tax payable under section 3 and the provisions of rules 9 and 13 shall, as far as may be, apply to such tickets.

32. *Unstamped complimentary tickets.*—Every complimentary ticket issued by a proprietor of an entertainment, who has been permitted to avail himself of the provisions of sub-section (2) of section 4 of the Act, shall have shown thereon the Book No. and Serial No. of the ticket, the price of admission which corresponds to the class to which the holder is to be admitted, the tax payable under section 3 and the date and show for which the ticket is available and the provision of rule 17 shall, as far as may be, apply to such tickets.

33. *Admission against complimentary tickets.*—Not more than one person shall be admitted against each complimentary ticket issued by a proprietor of an entertainment.

34. *Production of tickets.*—A person who has been admitted to an entertainment shall, upon demand made during the course of, or immediately before or after, the entertainment, produce to any officer authorised under

section 10 of the Act the ticket, badge, card of membership, voucher or documents by means of which he was admitted, or a portion of the ticket by means of which he was admitted, or the cover of the book or the principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

35. *Transfer to different parts of place of entertainment.*—Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall, so far as may be, be deemed to include a reference to the admission to another part of the place of entertainment for admission to which part a payment involving tax or more tax is required of a person who has been admitted to one part of that place of entertainment and to such a person admitted to such another part of the place of entertainment and these rules shall have effect accordingly.

36. *Power to enter place of entertainment.*—(1) The Commissioner, or the prescribed officer and any other officer duly authorised by the Commissioner or by the prescribed officer, in this behalf, may enter any place of entertainment while the entertainment is proceeding and any place ordinarily used as a place of entertainment, at any reasonable time, with a view to see whether the provisions of the Act or these rules are being complied with. Every such officer authorised by the Commissioner or by the prescribed officer shall have in his possession a permit signed by the Commissioner or the prescribed officer authorising him in this behalf.

(2) An Entertainment Tax Officer not below the rank of Tax Inspector will be authorised to lodge complaint to the Court for any irregularity noticed in any place of entertainment.

37. *Inspection of books, issue of passes, etc.*—The Commissioner or the prescribed officer may require the proprietor of an entertainment to produce for inspection all his books and records and all tickets or portion of tickets in his possession relating to the entertainment and to issue passes in favour of persons who have to perform any duty in connection with the entertainment or any other duty imposed upon them by law whenever an occasion arises.

38. *Communication of the date of entertainment.*—The proprietor of any entertainment for which admission is to be made on payment, shall intimate to the prescribed officer at least one day before the date marked for its performance the name and nature of the entertainment, the place where, and the date and time when, the same entertainment is to take place. For this purpose the proprietor shall file the necessary declaration in the office of the prescribed officer.

The declaration above referred may be dispensed with, in respect of entertainment which are ordinarily performed in a fixed place.

By order and in the name of the Administrator of Goa, Daman and Diu,

V. S. SRINIVASAGOPALAN
Deputy Secretary (Finance)

FORM (A)
(See rule 15)

Name of proprietor:.....

Return of stamps of an entertainment

Denomination of stamps	Opening balance	Date of purchase of fresh stamps	Number purchased	Total No. 2 and No. 4	Number used on tickets other than complimentary tickets	Number used on complimentary tickets	Total No. 6 and No. 7	Closing balance (5 minus 8)	Serial Number of tickets sold		Remarks
1	2	3	4	5	6	7	8	9	From 10	To 11	12

Date..

Signature of the Proprietor..

FORM (B)
(See rule 18)

Statement of tickets not being complimentary tickets issued when duty is payable under clause (a) or (b) of sub-section (2) of section 4

Name and place of entertainment:..

Date of performance:..

Number and time of show	Price of tickets including duty	Number of tickets issued subject to tax	Serial number of tickets issued		Gross receipts	Amount of tax payable to Government	Remarks
			From	To			
					Rs.	Rs.	

Date..

Signature of the Proprietor..

FORM 'C'

(See rule 18)

Statement of programmes of synopsis issued when tax is payable under clause (a) or (b) of sub-section (2) of section 4

Name and place of entertainment : . . .

Date of performance : . . .

Number and time of show	Price of programme or synopsis including tax	Number issued of programmes or synopsis subject to tax the purchase whereof is		Gross receipts	Amount of tax payable to Govt.	Remarks
		Compulsory	Voluntary			
				Rs.	Rs.	

Date . . .

Signature of the Proprietor : . . .

FORM 'D'

(See rule 19)

Return of persons admitted through mechanical contrivance

Name and place of entertainment : . .

Date of performance : . .

Price of admission	Number of persons admitted	Gross receipts	Amount of tax payable to Government	Remarks
		Rs.	Rs.	

Date . .

Signature of the Proprietor . .

FORM 'E'

(See rule 24)

Return of complimentary tickets

Name and place of entertainment : . .

Date of performance : . .

Class of ticket	Rate of ticket	Number of complimentary tickets issued	Serial number of tickets issued		Amount of tax payable to Government
			From	To	
1	2	3	4		5
					Rs.

Date . .

Signature of the Proprietor . .

FORM 'F'

(See rule 26)

Form of Certificate prescribed under rule 26

This is to certify that the Commissioner of Entertainments authorises the entertainment specified below to be given FREE OF ENTERTAINMENTS TAX provided that the whole of the takings are devoted to philanthropic or charitable purposes :—

Description :—

Date :—

Place :—

This certificate is issued on the following conditions :—

(1) The whole of the takings of the entertainment without any deduction for expenses, however, small, is to be paid over to . . .

(2) If the Commissioner of Entertainments so requires, a full and true account of the whole of the takings, together with a written acknowledgement from the Society, Institution or Fund specified under condition (1) is furnished to them by the persons responsible for the management of the entertainment, within one month after the date of the entertainment, and those persons will be liable for the payment of the proper tax if the Commissioner of Entertainments is not satisfied that the whole of the takings, without any deduction for expenses, have in fact been paid over to the Society, Institution or Fund referred to.

(3) This certificate shall not be used for any other entertainment than that specified above, and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate.

(4) If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment shall give notice in writing to that effect within one week after the date fixed for holding it.

(Signed)

Commissioner of Entertainments

Note—Failure to comply with any of the conditions set out in this certificate involves liability of fine which may extend to five hundred rupees.

FORM 'G'

(See rule 26)

Form of Certificate prescribed under rule 26 for exemption under clause (b) or (c) of sub-section (1) of section 5

This is to certify that the Commissioner of Entertainments authorises the entertainment specified below to be given

REE OF ENTERTAINMENT TAX under ^{*clause (b)}/_{*clause (c)} of sub-section (1) of section 5 of the Act.

Description :

Date :

Place :

This certificate is issued on the following conditions :—

(1) This certificate shall not be used for any other entertainment than that specified above, and it shall be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind shall be made in the certificate.

(2) If the entertainment is not given on the date or at the place specified above, the persons responsible for the management of the entertainment shall give notice in writing to that effect within a week after the date fixed for holding it.

(Signed) . .

Commissioner of Entertainments

*Strike out which is not applicable.

FORM 'H'

[See sub-rule (2) of rule 29]

Return of tickets sold under rule 29 to Indian soldiers (including airmen) and sailors in uniform

Name and place of entertainment : . . Week ending : . .

Rate of tickets sold	Number of tickets sold at each rate	Remarks
1	2	3

Date

Signature of the Proprietor

FORM 'I'

[See Rule 8]

Register of refund and renewals of damaged or spoiled entertainment stamps

Serial No.	Date of application for refund or renewal	Whether the application is for refund or renewal	Name and address of the applicant	Date of purchase of stamps	Number of stamps tendered for refund or renewal	Description of stamps (different rates)	Face value of stamps of each rate	Total value of stamps (of all rates)	Value of stamps returned in respect of which refund or renewal is refused	Face value of stamps admitted for refund or renewal	Amount deducted from the face value of stamps as per rule 6 or rule 7 (c)	Net amount of refund allowed or amount in lieu of renewal of stamps	Value of stamps allowed to be renewed	How the refund or renewal is made with reference to its date	Signature of recipient of refund or renewal of stamps	Attestation by the Officer concerned	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Legislature Department

Panjim, the 13th November 1964

No. LA/1057/64—The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent of the President of India on the 27th October 1964, and is hereby published for general information.

THE GOA, DAMAN AND DIU EXCISE DUTY ACT, 1964

(No. 5 of 1964) [27th October, 1964]

An Act to consolidate and amend the law relating to the levy of a tree tax and of a duty of excise on liquor in the Union Territory of Goa, Daman and Diu and for matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Fifteenth year of the Republic of India as follows :

1. *Short title, extent and commencement.*—(1) This Act may be called the Goa, Daman and Diu Excise Duty Act, 1964.

(2) It extends to the whole of the Union Territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the Government may, by notification, appoint and different dates may be notified for different areas.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "beer" includes ale, stout, porter and any other fermented liquor usually made from malt;

(b) "to bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture or rectification be employed or not, and includes rebottling;

(c) "country liquor" means liquor manufactured in any part of India other than foreign liquor;

(d) "denatured" means effectually and permanently rendered unfit for human consumption;

(e) "Commissioner" means the Commissioner appointed under sub-section (1) of section 3;

(f) "duty" means the duty of excise imposed by or under this Act in any of the ways indicated in section 13, and in the case of imports, the countervailing duty mentioned in entry 51 of List II in the Seventh Schedule to the Constitution;

(g) "Excise Officer" means the Commissioner or any other officer appointed under sub-section (1) of section 3;

(h) "export" means take out of the Territory to any place in India beyond the limits of the Territory;

(i) "foreign liquor" means beer, brandy, whisky, gin, rum, milk punch, wines and such other liquor as may, by notification be declared by the Government as foreign liquor for the purposes of this Act;

(j) "Government" means the Government of Goa, Daman and Diu;

(k) "import" means bring into the Territory from any place in India beyond the limits of the Territory.

(l) "liquor" includes spirits of wine, methyated or denatured spirits, spirits, wines, toddy, beer, feni and all liquid consisting of or containing alcohol other than medicinal and toilet preparations;

(m) "manufacture" includes every process, whether natural or artificial, by which any fermented, spirituous,

or intoxicating liquor is produced, prepared or blended and also every process for the rectification or redistillation of liquor;

(n) "notification" means notification published in the Official Gazette;

(o) "Official Gazette" means the Goa, Daman and Diu Government Gazette;

(p) "place" includes a house, building, shop, tent, vehicle, vessel, boat, raft or enclosure;

(q) "prescribed" means prescribed by rules made under this Act;

(r) "proof litre" means a litre of a mixture of ethyl alcohol and distilled water which at the temperature of 51 degrees Fahrenheit weighs exactly twelve-thirteenths (12/13) parts of an equal measure of distilled water at the same temperature.

(s) "rectification" includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

(t) "sale" with its grammatical variations and cognate expressions includes every transfer otherwise than by way of gift;

(u) "spirits" means any liquor containing alcohol and obtained by distillation, whether it is denatured or not;

(v) "Territory" means the Union Territory of Goa, Daman and Diu;

(w) "toddy" means fermented or unfermented juice drawn from coconut, cajuri or any kind of palm-tree;

(x) "transport" means to move from one place to another within the Territory.

3. *Appointment of Excise Officers and delegation of powers.*—(1) For the purpose of implementing the provisions of this Act, the Government may appoint a Commissioner and as many Deputy or Assistant Commissioners or other officers as may be considered necessary.

(2) The Government may delegate to the Commissioner all or any of its powers under this Act.

(3) The Commissioner may, subject to the approval of the Government, delegate to any Deputy or Assistant Commissioner, or such other officer as may be prescribed, all or any of his powers under this Act.

4. *Import and export of liquor.*—No liquor shall be imported into or exported from the Territory except on the authority of a permit issued by the Commissioner indicating that the duty, if any, imposed by or under this Act has been paid or a bond has been executed for the payment thereof in the prescribed form and manner.

5. *Transport of liquor.*—No liquor, exceeding such quantity as the Government may, from time to time, prescribe by notification either for the whole of the Territory or for any local area thereof, shall be transported within the Territory except on the authority of and in accordance with the conditions, if any, in a permit issued by the Commissioner :

Provided that unless the Government by notification otherwise directs with respect to any local area, no such permit shall be required when foreign liquor is transported for genuine private consumption or for sale at any place at which the sale of such liquor is duly licensed or permitted under the provisions of this Act.

6. *Removal of liquor from distillery, etc.*—No liquor shall be removed from any distillery, brewery, not still warehouse or other place of storage established or licensed under this Act unless the duty, if any, payable under this

Act has been paid or unless a bond has been executed for the payment thereof in the prescribed form and manner.

7. Manufacture of liquor.—(1) No liquor shall be manufactured or produced or bottled, no tree shall be tapped for toddy and no juice shall be drawn from any tree or from cashew fruit except under the authority of a licence issued under this Act.

(2) No person shall use, keep or have in his possession any material, still, utensil, implement or apparatus for the purpose of manufacturing any liquor and no distillery, brewery or pot still shall be constructed or worked, save under the authority of a licence issued under this Act in this behalf.

8. Possession of and transactions in liquor.—(1) No person not being a licensed manufacturer or dealer of liquor shall have in his possession any quantity of liquor in excess of such quantity as the Government may, by notification, prescribe, except under the authority of a permit issued by the Commissioner and in accordance with the conditions, if any, therein.

(2) Every dealer or vendor of liquor shall maintain a full account of his transactions in liquor in the prescribed form.

9. Sale of liquor.—No liquor shall be sold except under the authority of a licence issued under this Act;

Provided that the Government may, by notification, direct that a licence for sale granted under any other law for the time being in force in the Territory may, subject to such conditions as may be specified in the notification be deemed to be a licence granted under this Act.

10. Prohibition of transport of liquor.—The Government may, by notification, prohibit, the transport of liquor.

11. Establishment of distilleries and warehouses.—The Commissioner may with the previous approval of the Government—

(a) establish a public distillery, or authorise the establishment of one or more private distilleries, in which liquor may be manufactured under a licence granted under this Act;

(b) establish a public warehouse, or authorise the establishment of one or more private warehouses, wherein liquor may be deposited and kept without payment of duty; and

(c) discontinue any public or private distillery or warehouse so established.

12. Levy of Duty.—There shall be levied and collected, at such rates and in such manner as may be prescribed by or under this Act, not exceeding the rates set forth in the Schedule, a duty of excise on all liquor manufactured in, or brought into the Territory :

Provided that no such duty shall be levied on toddy when used for the manufacture of jaggery, vinegar, yeast or neera or when drunk as such.

13. Mode of Levy.—The duty on liquor leviable under this Act may be levied in one or more of the following ways, namely :—

(a) by way of a duty on the quantity of liquor manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this Act; and

(b) by way of a duty on the quantity of liquor imported into the Territory.

14. Recovery of tree tax.—(1) There shall be levied on each tree from which toddy is drawn a tax at the rates specified in the Schedule and in the manner prescribed.

(2) When any tax is levied on a tree under sub-section (1) the licence under section 7 shall be granted to a person other than the owner of such tree only on production of the written consent of such owner to the grant of the licence.

(3) When any tax is due in respect of any tree, it shall be recoverable from the tapper or in default by him, where the tree is tapped without a licence under this Act, from the owner or occupier of the land, unless he proves that the trees were tapped without his consent.

Explanation.—In this section, the expression owner includes a person in possession.

15. Licences.—Every licence or permit granted under this Act shall be granted,—

(a) by such officer,

(b) on payment of such fees, if any,

(c) for such period,

(d) subject to such conditions restrictions, and

(e) in such form and with such particulars as may be prescribed or under this Act.

16. Power to cancel licences.—(1) A licence or permit granted under this Act may be cancelled by the Commissioner for good and sufficient reasons to be recorded in writing, after giving an opportunity to the person concerned for making any representation and after considering such representation.

(2) In particular and without prejudice to the generality of sub-section (1) the Commissioner may cancel or suspend any licence or permit granted under this Act,—

(a) if any fee or duty payable by the holder thereof be not duly paid; or

(b) if there is any breach by the holder of such licence or permit, or by his servants, or by any one acting with his express or implied consent on his behalf of any of the terms or conditions of such licence or permit or of the terms of any agreement executed under section 17; or

(c) if the holder thereof is punished for any offence against this Act, or of any cognizable or non-bailable offence; or

(d) if the conditions of the licence or permit provide for such cancellation or suspension.

(3) The holder of a licence or permit shall not be entitled to any compensation for the cancellation or suspension thereof under this section nor to a refund of any fee paid or deposit made in respect thereof.

17. Agreement.—Every person taking out a licence under this Act may be required to execute an agreement in conformity with the tenor of his licence and in the form prescribed, and to give such security, if any, for the performance of his agreement as may be prescribed.

18. Measures, weights and testing instruments.—Every person who manufactures or sells any liquor is bound—

(a) to equip himself with such measures, weights and instruments as the Commissioner may require and to keep the same in good condition; and,

(b) on the requisition of any Excise Officer duly empowered in that behalf, at any time to measure, weigh or test any liquor in his possession in such manner as such Officer may require.

19. Prohibition of sale etc. to certain persons.—No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor—

(a) to any person apparently under the age of 18 years, or

(b) to any person of unsound mind.

20. Recovery of sums due to Government.—In respect of any duty and other sums of any kind payable to the Government under any of the provisions of this Act or of the rules made thereunder, the officer empowered to levy such duty or require the payment of such sums may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in his hands or under his disposal or control, or may recover the amount by attachment and sale of excisable goods belonging to such person; and if the amount payable is not so recovered he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the appropriate officer for the time being authorised by law to recover arrears of revenue and having jurisdiction over the place in which such person resides or conducts his business and the said officer, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

21. Transitional.—(1) Every stockist, dealer or vendor of liquor shall give a declaration in writing to the Commissioner or an officer nominated by him in this behalf, containing detailed particulars and account of the various categories of liquor in his possession or control on the date of coming into force of this Act,

(2) No such liquor shall be sold by him except on payment of duty equal in amount to that leviable on liquor of a like kind if manufactured in, or, as the case may be, imported into, the Territory after the commencement of the Act and on the grant of permission to sell the same by the Commissioner or his nominee.

(3) The Commissioner may permit the sale of the whole or part of any such stock of liquor on the deposit of a suitable amount pending the payment of the duty leviable or on executing a bond therefor in the form and manner prescribed.

22. Power of Government to make rules.—(1) The Government may make rules generally for the purpose of carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may provide for—

(a) regulating the delegation of any power by the Commissioner;

(b) defining the powers and duties of officers of the Excise Department;

(c) regulating the extraction and distillation of toddy and its sale to licensed vendors;

(d) regulating the extraction of cashew juice, the price to be charged for its sale, the distillation of liquor therefrom and its sale;

(e) regulating the import, export, transport or possession of any liquor;

(f) prescribing the mode of and conditions for the grant of licence to manufacture or sell liquor by wholesale or by retail, including conditions as to the period of validity of the licence, areas in which it is valid and the procedure to be followed before its grant;

(g) the prohibition of sale of any liquor to such persons or class of persons in such circumstances as may be prescribed.

(h) the prohibition of the employment by the licensee of such persons or class of persons as may be specified, to assist in his business in such capacity as may be specified;

(i) the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the assembly of persons of bad character in such premises;

(j) regulating the deposit of any liquor in a warehouse and its removal therefrom or from any distillery, pot still or brewery;

(k) prescribing the manner of levying or computing the fees payable in respect of any licence or permit or in respect of storage of any liquor;

(l) regulating the time, place and manner of payment of any duty or fee;

(m) prescribing the restrictions and conditions subject to which any licence or permit may be granted;

(n) fixing the days and hours during which any licensed premises may or may not be kept open and regulating the closure of such premises on special occasions;

(o) regulating the form of accounts to be maintained and the returns to be submitted by licensees;

(p) declaring the process by which spirits manufactured in India shall be denatured and for causing such spirit to be denatured through the agency or under the supervision of Excise Officers;

(q) providing for the destruction or other disposal of any liquor deemed to be unfit for use; and

(r) regulating the disposal of articles confiscated and the sale proceeds thereof.

23. Power to enter and inspect place of manufacture and sale.—The Commissioner or any Excise Officer not below such rank as may be prescribed, may,—

(a) enter and inspect at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores any liquor;

Provided that no Excise Officer other than the Commissioner shall so enter or search any residential premises unless he is accompanied by the Sarpanch, or the Panch or any other respectable person of the locality.

(b) enter and inspect at any time within the hours during which sale is permitted and at any other time during which the same may be open, any place in which any liquor is kept for sale by any person holding a licence under this Act;

(c) examine any book, account, or register or examine, test, measure or weigh any materials, stills, utensils, implements, apparatus or liquor found in any such place as is referred to in clauses (a) and (b) above; and,

(d) seize any measures, weights or testing instruments which he has reason to believe to be false.

24. Power of certain officers to investigate into offences.—(1) Any officer of the Excise Department not below such rank as may be prescribed may investigate into any offence punishable under this Act committed within the limits of the area in which such officer exercises jurisdiction.

(2) Any such officer may exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in respect of an investigation into a cognizable case under the provisions of the Code of Criminal Procedure 1898 and, if specially empowered in that behalf by the Government, such officer may for reasons to be recorded by him in writing, stop further proceedings against any person concerned in any such offence into which he has investigated.

25. Power of seizure and detention.—(1) Subject to such restrictions as may be prescribed, any officer of the Excise, Police, Customs or Land Revenue Department not below such rank as may be prescribed, and any other person duly authorised in this behalf by the Government, may seize and detain any liquor or other article which he has reason to believe to be liable to confiscation under this Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such liquor or article to be or to be concealed.

(2) Where, as a result of such search, no liquor or other article is actually found to be concealed on such person, vessel, raft, vehicle, animal, package, receptacle or covering, a certificate to that effect shall be given in the prescribed form by the officer to the person concerned.

26. Search Warrants.—If any Magistrate upon information given by any Excise or Police officer or any other person has reason to believe that an offence under this Act has been, is being or is likely to be committed, he may, after recording the information in writing signed by the informant, issue a warrant for the search of any place in which he has reason to believe that any liquor or any utensil, implement, apparatus or materials, in respect of which such offence has been, is being, or is likely to be committed, is kept or concealed.

27. Power of Excise Officer to search without warrant.—

(1) Whenever an officer of the Excise Department, not below such rank as may be prescribed, has reason to believe that an offence punishable under this Act has been, is being or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence, he may after recording his reasons and grounds of his belief, at any time, by day or night, enter and search such place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act:

Provided that no search shall be made during the hours from 7 p.m. to 7 a.m. save in exceptional circumstances and with the prior approval of the Commissioner.

(2) Any such officer may arrest any person found in such place whom he has reasons to believe to be guilty of any offence under this Act:

Provided that every person arrested under this section shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance either before a Magistrate or an Excise Officer.

28. Duty of officers of certain departments to report offences and to assist Excise Officers.—Every officer of the Police, Customs and Land Revenue Departments shall be bound to give immediate information to an officer of the Excise Department of any breach of any of the provisions of this Act which may come to his knowledge, and to aid any officer of the Excise Department in carrying out the provisions of this Act upon request made by such officer.

29. *Duty of officer in charge of police station to take charge of articles seized.*—Every officer in charge of a police station shall take charge of and keep in safe custody, pending the orders of a Magistrate or the Commissioner or an Excise Officer duly empowered in that behalf, all articles seized under this Act which may be delivered to him; and shall allow any officer of the Excise Department who may accompany such articles to the police station or may be deputed for the purpose by his superior officer, to affix his seals to such articles, and to take samples of or from them. All samples so taken shall also be sealed with the seal of the officer in charge of the police station.

30. *Penalty for contravention of provisions.*—Whoever, in contravention of this Act, or of any rules or order made thereunder, or of the conditions in any licence or permit obtained under this Act,

(a) imports, exports, transports or possesses liquor; or

(b) manufactures, produces or bottles liquor; or

(c) constructs or works any distillery, brewery or pot still; or

(d) uses, keeps, or has in his possession any materials, still, utensils, implements or apparatus whatsoever for the purpose of manufacturing liquor; or

(e) sells liquor; or

(f) draws toddy from any tree, shall, on conviction before a Magistrate, be punished for each such offence with a fine which may extend to one thousand rupees or imprisonment for a term which may extend to one year or with both.

Provided that in respect of any offence under clause (f), the amount of fine may be such lower figure as may be prescribed.

31. *Penalty for certain acts or omissions by holders of licence.*—Whoever, being the holder of a licence or permit granted under this Act or being in the employ of such holder and acting on his behalf,—

(a) fails to produce such licence or permit on demand by any Excise Officer or any other officer duly empowered to make such demand; or

(b) wilfully does or omits to do anything in breach of any of the conditions of his licence or permit not otherwise provided for in this Act; or

(c) wilfully contravenes any rule made under section 22 of this Act; or

(d) permits drunkenness, disorderly conduct, riot or gambling in any place in which any liquor is sold or manufactured; or

(e) permits persons of notoriously bad character to meet or remain in any such place,

shall on conviction before a Magistrate, be punished for each such offence with fine which may extend to five hundred rupees or with imprisonment which may extend to three months or with both.

32. *Penalty for certain acts by holders of licence for sale or manufacture.*—Whoever, being the holder of a licence for the sale or manufacture of liquor under this Act, or being in the employ of such holder acting on his behalf,—

(a) mixes or permits to be mixed with the liquor sold or manufactured by him any noxious drug or any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength;

(b) sells or exposes for sale foreign liquor which he knows or has reason to believe to be country liquor;

(c) marks any bottle or its cork, or any case, package or other receptacle containing liquor manufactured from rectified spirit or country liquor with the intention of causing it to be, believed that such bottle, case, package or other receptacle contains foreign liquor.

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to five hundred rupees or with imprisonment which may extend to three months or with both.

33. *Penalty for possession of contraband liquor.*—Whoever, without lawful authority, has in his possession any quantity of liquor knowing the same to have been unlawfully imported, transported or manufactured, or knowing that the prescribed duty has not been paid thereon, shall,

on conviction before a Magistrate, be punished with fine which may extend to one thousand rupees or with imprisonment which may extend to six months or with both.

34. *Vexatious search seizure, etc. by Officers.*—(1) Any Excise Officer or other person exercising powers under this Act, or under the rules made thereunder, who,—

(a) without reasonable ground of suspicion searches or causes to be searched any place;

(b) vexatiously and unnecessarily detains, searches or arrests any person;

(c) vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(d) commits, as such officer, any other act to the injury of any person, without having reason to believe that, such act is required for the execution of his duty;

shall, on conviction before a Magistrate, be punished with fine which may extend to two thousand rupees.

(2) Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with fine which may extend to two thousand rupees or with imprisonment for a term which may extend to two years or with both.

35. *Penalties for offences not otherwise provided for.*—Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule or order made under this Act, and not otherwise provided for therein shall be punished for each such act or omission with fine which may extend to one thousand rupees.

36. *Presumption as to commission of offence in certain cases.*—In every prosecution for an offence punishable under this Act, it shall be presumed until the contrary is proved, that the accused person has committed such offence in respect of any liquor, or any still, utensil, implement, or apparatus whatsoever for the manufacture of liquor or any such materials as are ordinarily used in the manufacture of liquor, for the possession of which he is unable to account satisfactorily; and the holder of a licence or permit under this Act shall be punishable, as well as the actual offender, for any offence committed by any person in his employ and acting on his behalf as if he had himself committed the same, unless he establishes that all due and reasonable precautions were exercised by him to prevent the commission of such offence.

37. *Confiscation.*—(1) In any case in which an offence has been committed under this Act, the liquor, materials, still, utensil, implement or apparatus in respect or by means of which such offence has been committed shall be liable to confiscation.

(2) Any liquor lawfully imported, exported, transported, manufactured, had in possession or sold along with, or in addition to, any liquor liable to confiscation under this section, and the receptacles, packages and coverings in which any such liquor, materials, still, utensil, implement or apparatus as aforesaid is or are found, and the other contents, if any, of the receptacles or packages in which the same is or are found, and the animals, carts, vessels or other conveyances used in carrying the same, shall likewise be liable to confiscation.

Provided that no such animal, cart, vessel, or other conveyances shall be so liable to confiscation if the owner thereof, is not the owner of the articles thereby removed and establishes that he had no reason to believe that such offence was being or was likely to be committed.

(3) When any thing mentioned in sub-sections (1) and (2) is found in circumstances which afford reason to believe that an offence under this Act has been committed in respect or by means thereof, or when such offence has been committed and the offender is not known or cannot be found, the Commissioner may order confiscation of the same :

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal in question or without hearing the person, if any, claiming any right thereto, and considering the evidence, if any, which he produces in support of the claim.

Provided further, that if the thing in question is liable to speedy and natural decay, or if the Commissioner is of the opinion that the sale of the thing or animal in question would be for the benefit of its owner, he may at any time direct it to be sold; and the provisions of this section shall, so far as may be, apply to the net proceeds of such sale.

(4) When anything is confiscated under sub-sections (1) or (2) above, it shall thereupon vest in the Government.

38. *Limits of confiscation.*—In every case in which, under this Act, anything is liable to confiscation and penalty, such confiscation and penalty may be ordered,—

(a) without limit by the Commissioner, or

(b) upto confiscation of goods not exceeding five hundred rupees and imposition of penalty not exceeding fifty rupees by such other Excise Officers as the Government may, from time to time, empower in that behalf.

39. *Fine in lieu of confiscation.*—Whenever confiscation is authorised by this Act, the officer ordering the same may give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit. Payment of the fine does not absolve the owner of the goods from the payment of duties and other charges prescribed in this Act.

40. *Appeals.*—(1) Any person deeming himself aggrieved by any decision or order passed by any Excise Officer under this Act or the rules made thereunder may, within ninety days from the date of such decision or order, appeal therefrom to the Commissioner, or where the decision or order was passed by the Commissioner, to the Government. The Commissioner or the Government may thereupon make such further inquiry and pass order as he or it thinks fit, confirming, altering or annulling the decision or order appealed against :

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation or penalty than has been adjudged against him in the original decision or order.

(2) Every order passed in appeal under this section shall, subject to the power of revision conferred by section 41, be final.

41. *Revision by Government.*—The Government may, on the application of any person aggrieved by any decision or order passed under this Act, or the rules made thereunder, by any Excise officer or by the Commissioner and from which no appeal lies, reverse or modify such decision or order.

42. *Exemptions.*—(1) Where in the opinion of the Government reasonable grounds exist for doing so, the Government may by notification and subject to such conditions and restrictions as it may impose, exempt any person or class of persons or any liquor from all or any of the provisions of this Act or of rules made thereunder either throughout Goa, Daman and Diu or in any specified part thereof or for any specified period or occasion.

(2) For the removal of doubts it is hereby declared that nothing in this Act shall apply to the import, export possession or transport of liquor or other articles dealt with by any law relating to Customs or Central Excise.

43. *Publication of rules and notifications.*—All rules made and notifications issued under this Act shall be published in the Official Gazette and shall thereupon have effect from the date of such publication or from such other date as may be specified in that behalf.

44. *Bar of certain suits.*—(1) No suit shall lie in any civil court against the Government or any officer or person for damages for any act in good faith done or intended to be done in pursuance of this Act.

(2) No civil court shall try any suit which may lawfully be brought against the Government in respect of anything done or alleged to be done in pursuance of this Act unless the suit is instituted within one hundred and eighty days from the date of commission of the act complained of.

45. *Repeal.*—(1) On the commencement of this Act, any law in force in the Union Territory of Goa, Daman and Diu authorising taxes and duties on manufacture and sale of liquor or providing for any matter for which provision is made in this Act, shall stand repealed.

(2) The provisions of the General Clauses Act, 1897 shall apply to the repeal under sub-section (1) as if the law referred to therein were a Central Act.

46. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order, as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

S. BALAKRISHNAN
Secretary to the Government
of Goa, Daman and Diu

SCHEDULE

(See Sections 12, 14 and 15)

A

Rates of duty on liquor manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licenced or established under the Act :

(1) Foreign liquor other than milk punch, wines and beer	Rs. 9 per proof litre
(2) Milk Punch and wines	Rs. 4 per bulk litre
(3) Beer	Rs. 0.75 ps. per bulk litre
(4) Country liquor	Rs. 1 per proof litre
(5) Rectified spirit or absolute alcohol except when used for manufacture of liquor or for medical purposes	Rs. 0.50 ps. per proof litre
(6) Denatured spirit	Rs. 0.50 ps. per proof litre
(7) For blending of country liquor	Rs. 0.50 ps. per bulk litre in addition to the duty on manufacture

B

Rates of countervailing duty on liquor imported into the Territory :

Such amount as represents the difference, if any, between the duty leviable under this Act on the quantity of liquor imported, had it been manufactured in the Territory and the duty actually levied on the same quantity of similar goods produced at the place of manufacture :

C

Rates of fees on licences per year :

I. Manufacture :

- (1) For manufacturing foreign liquor other than bear : Rs. 500/-.
- (2) For manufacturing beer : Rs. 250/-.
- (3) For manufacturing rectified spirit or absolute alcohol or both : Rs. 200/-.
- (4) For manufacturing country liquor : Rs. 13/- per still.
- (5) For blending of country liquor : Rs. 150/-.
- (6) For bottling of foreign liquor : Rs. 100/-.

II. Sale :

- (1) For wholesale vendors of liquor : Cities Rs. 1200/-, Towns Rs. 800/- and Villages Rs. 500/-.
- (2) For retail vendors of liquor : Cities Rs. 400/-, Towns Rs. 300/- and Villages Rs. 200/-.
- (3) For wholesale vendors of rectified spirit or absolute alcohol or denatured spirit : Cities Rs. 300/-, Towns Rs. 250/- and Villages Rs. 200/-.
- (4) For retail vendors of rectified spirit or absolute alcohol or denatured spirit : Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.

Explanation.—For the purposes of the above :

- (a) (Cities) means municipal areas of Panjim, Margao, Mapuca and Vasco da Gama.
- (b) (Towns) means municipal areas of Ponda, Bicholim, Valpoi, Pernem, Sanguem, Quepem, Chauri, Curchorem, Sanquelim, Daman and Diu.
- (c) (Villages) means all other parts of Goa, Daman and Diu.

III. Import and Export :

For each permit for import or export of liquor : Rs. 10/-.

IV. Miscellaneous :

- (1) For retail vendors of liquor for keeping the shops open up to two hours after the prescribed time of closing : a surcharge of 50% of the licence fee.
- (2) For an occasional licence for retail vendors of liquor : First day Rs. 10/-, next 4 days Rs. 6/- per day, next 15 days Rs. 4/- per day, next 40 days Rs. 2.50 Ps. per day and next 60 days Rs. 1.50 Ps.

E

Tree tax per tree per year :

- (1) Coconut tree Rs. 10/, Cajuri and date trees Rs. 7/- in Goa and Daman and Rs. 5/- in Diu.

Finance Department*Panjim, the 20th November 1964*

No. FS/F. III/11-118/20584—In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following rules.

THE GOA, DAMAN AND DIU (EXCISE DUTY) RULES, 1965**CHAPTER I****PRELIMINARY**

1. *Short title and commencement.*—These rules may be called the Goa, Daman and Diu Excise Duty Rules, 1964, and shall come into force on 1st December 1964.

2. *Definitions.*—In these rules, unless the context otherwise requires :—

- (a) 'the Act' means the Goa, Daman and Diu Excise Duty Act, 1964;
- (b) 'Assistant Excise Commissioner' means the Assistant Commissioner appointed under sub-section (1) of section 3;
- (c) 'blending' includes every process whereby country liquor coloured or flavoured by any material therewith;
- (d) 'Commissioner' means the Commissioner appointed under sub-section (1) of section 3;
- (e) 'Excise Guard' means a person appointed as an Excise Guard for the purposes of these Rules;
- (f) 'Indian made foreign liquor' means brandy, whisky, gin, rum, milk punch, wines, beer made in India and such other liquor as may be declared by the Government as Indian made foreign liquor;
- (g) 'quart bottle' means a bottle of 0.750 litres;
- (h) 'retail vendor' means a dealer who is licensed as such to sell liquor in quantity not exceeding 9 litres or 12 quart bottles in one transaction;
- (i) 'Schedule' means Schedule appended to the Act;
- (j) 'section' means a section of the Act;
- (k) 'wholesale vendor' means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 9 litres or 12 quart bottles under permit issued by the Commissioner or any other Excise Officer duly empowered in that behalf;

Words and expressions used in these rules, defined in the Act and not defined in these rules have the meanings assigned to them in the Act.

CHAPTER II**INDIAN MADE FOREIGN LIQUOR***Import in bond*

3. *Methods of Import.*—Subject to the provisions of the Act, Indian made foreign liquor may be imported in accordance with this chapter, either :—

- (1) in bond for payment of duty in the Territory, or
- (2) on payment of duty in the Territory.

4. *Conditions for Import in bond.*—Any licensed wholesale vendor of Indian made foreign liquor or foreign liquor may import Indian made foreign liquor from a distillery or brewery or warehouse in other parts of India, under a bond for payment of duty levied on such liquor, after he or his representative duly authorised on his behalf has :—

- (a) obtained a permit for import from the Commissioner, and
- (b) executed a general or special bond for payment of duty.

5. *Application for permit.*—A dealer desirous of importing Indian made foreign liquor, in bond, shall present an application in Form E1 to the Commissioner, specifying :—

- (a) the name of the distillery or brewery or warehouse from which the liquor is to be imported;
- (b) the quantity, strength and description of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;
- (c) the route of import and Check-post at entrance into the Territory;
- (d) the name and situation of the bonded warehouse in the Territory to which the liquor is to be consigned.

(2) A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported, (unless a general bond previously executed by him is still in force).

(3) The Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E2, in quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union Territory of export, the third shall be forwarded to the Inspector of the Taluka, the fourth shall be forwarded to the Excise Check-post at entrance and the fifth will be retained by the Assistant Excise Commissioner for record and verification of the consignment on arrival. The permit shall remain in force only up to the date specified therein.

(4) The permit shall be valid for 90 days which may be extended for further periods not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which permit expires.

(5) The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union Territory of export or the officer in charge of the distillery or brewery or warehouse from which the liquor is to be obtained, and shall get the necessary pass for export from that State or Union Territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorising import into the Territory. A copy thereof shall be forwarded to the Commissioner.

6. *Procedure on arrival of consignment in the Territory.*—(1) On arrival in the Territory, the consignment of liquor shall be taken direct to the bonded warehouse, mentioned in the permit, under escort of an Excise Guard from the Excise Check-post of entrance, where it shall be tested and measured by the officer in charge of the bonded warehouse and shall be taken into store and entered in the register.

(2) As soon as may be, after such arrival, the officer in charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it, after verification by the Assistant Excise Commissioner or Excise Officer.

7. *Clearance of consignment.*—The importer will clear the whole or part of the consignment from the bonded warehouse only on payment of duty, except when the removal thereof to other bonded warehouse is permitted by the Commissioner.

Import on Prepayment of Duty

8. *Conditions for import.*—(1) A licensed wholesale vendor of Indian made foreign liquor or foreign liquor or the Regimental units of the armed forces of India stationed in the Territory, may import Indian made foreign liquor on prepayment of duty in the territory from a distillery or brewery or warehouse in other parts of India, under a permit granted as provided in the following rules.

(2) After the arrival of liquor in the territory, the duty shall be assessed and the duty paid in excess of the duty so assessed shall be refunded to the importer.

9. *Procedure for obtaining a Permit.*—(1) For a permit under the preceding rules, an application in Form E-1 shall be made in writing to the Commissioner specifying :—

- (a) the name of the distillery or brewery or warehouse from which the import is to be made;
- (b) the description, quantity and strength of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;
- (c) the route of import; and
- (d) the amount of duty to be paid.

(2) A separate application shall be made for each consignment. If the application is found to be in order the Assistant Excise Commissioner shall, after checking and correcting the amount of duty entered therein, endorse the application with an order directing the applicant to pay the amount.

(3) The applicant shall, after paying the amount of duty as ordered by the Assistant Excise Commissioner, produce the receipt and the application before the Commissioner who shall issue the permit in quintuplicate. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State or Union Territory of export, the third shall be sent to the Excise Inspector of the Taluka, the fourth shall be sent to the Excise Check-post at entrance and the fifth copy shall be retained by the Assistant Excise Commissioner, for record and for verification, if deemed necessary, of the consignment on arrival.

(4) The validity of the permit shall be of 90 days which may be extended, for further periods, not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which the permit expires.

10. *Procedure on arrival.*—On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated, and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample hereof for test.

Export

11. *Methods of Export.*—Subject to the provisions of the Act and the following rules, Indian made foreign liquor manufactured in the Territory may be exported from the distillery, brewery, warehouse or licensed wholesale vendor's premises either,

- (a) on execution of a bond for payment of duty in the Territory; or
- (b) on payment of duty in the Territory.

12. *Application to be made to the Commissioner.*—(1) Any manufacturer or dealer desirous of exporting liquor, shall submit an application in Form E3 to the Commissioner.

(2) The application must specify :

- (a) the name of the consignor,
- (b) the name of the consignee,
- (c) the description, quantity and strength of each kind of liquor to be exported,
- (d) the route of export and the Check-post at the exit from the Territory.

(3) Every such application must be accompanied, by :

- (a) a permit or licence from the appropriate Excise authority of the State or Union Territory to which the liquor is to be exported authorising the import of the liquor, and
- (b) either a duly executed special bond or a reference to the general bond in force, or document proving the payment of duty, or
- (c) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor to be exported.

13. *Procedure for export permit.*—(1) If the application is found to be in order, the Commissioner shall issue permit in Form E4, in quadruplicate, specifying the name, quantity and strength of each kind of liquor. One copy of the permit shall be delivered to the exporter, second copy will be forwarded to the appropriate Excise Officer of the State or Union Territory to which the liquor is to be taken, the third will be

sent to the Excise Inspector of the Taluka and the fourth will be retained for record.

(2) Within a reasonable time to be fixed by the Commissioner and specified in the bond or permit, as the case may be, the exporter shall produce before the Assistant Excise Commissioner of the Union Territory, a copy of the import permit endorsed with a certificate signed by the appropriate Excise Officer of State or Union Territory into which the import is made certifying the due arrival or otherwise of the liquor at its destination.

14. *Extension of time.*—The Commissioner, on written application, may extend for good and sufficient reasons the currency of the permit or bond for due arrival of the liquor at its destination.

15. *Bond—when to be discharged.*—(1) In the case of liquor exported under special bond, the Commissioner shall discharge the bond on receipt of the certificate mentioned in rule 13(2) provided that none of the conditions of the bond have been infringed.

(2) If the certificate is not received within the time mentioned in the bond or permit or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Commissioner shall forthwith take the necessary steps to recover from the executant or his sureties the penalty, if any, due under the bond.

16. *Particulars to be painted on cask.*—(1) On each bottle cask or other vessel containing Indian made foreign liquor there shall be legibly cut, painted or labelled :

- (i) the name and mark of the distillery or brewery of the Territory;
- (ii) the number of the cask or other vessel and its capacity;
- (iii) the nature, quantity and strength of its content.

(2) Samples of the labels and markings shall be lodged with the Commissioner for his record. The labels of the bottle, cask or vessel of liquor for export clearly contain the words in red 'For Export'.

Execution of Bond and Payment of Fee

17. *Execution of bonds.*—The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in Form E5 or E6, as the case may be, with two sureties acceptable to the Commissioner.

18. *Payment of fee.*—The fee for import or export permit shall be paid in the form of court-fee stamps to be affixed on the application made therefor.

Transport

19. *Transport.*—A permit under Section 5 shall be in Form E7.

Possession

20. *Permit for possession.*—(1) Any person desirous of obtaining a permit for the possession of Indian made foreign liquor under Section 8, shall make an application in Form E8 stating :

- (a) the quantity required and the date on which it is to be purchased;
- (b) the occasion which renders the purchase necessary;
- (c) the place where the liquor is to be kept and consumed.

(2) The permit shall be granted in Form E9.

CHAPTER III

PRIVATE BONDED WAREHOUSE

21. *Application for permit.*—(1) When any dealer desires to have a private bonded warehouse he shall present a written application in Form E10 to the Commissioner giving therein the details of the location of the room or building to be utilised as warehouse and giving the sketch thereof.

(2) The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Head of Revenue Office of the Taluka in which the warehouse is situated and the other shall remain with the dealer.

22. *Execution of bond and issue of permit.*—When the above conditions are satisfied, the dealer shall execute with the Commissioner a bond in Form E11 binding himself to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon permit in Form E12 shall be issued by the Commissioner.

23. *Use of the warehouse.*—The warehouse shall be for the sole use of the dealer for warehousing liquor manufactured or imported under bond.

24. *Warehouse register.*—The dealer shall maintain a warehouse register in the form prescribed by the Commissioner under rule 120, in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid shall be noted therein. The names and addresses of the dealers or the persons to whom they are sold shall also be mentioned therein.

25. *Permit fee.*—The holder of the permit will save to pay in advance for each bonded warehouse a fee of Rs. 50 per year.

26. *Cancellation of permit.*—The Commissioner may, in the manner indicated in Section 16, cancel the permit for the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehouses therein must be removed as the Commissioner directs and no abatement of duty shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

27. *Verification of liquor before warehousing.*—All liquor brought for warehousing shall be produced to the officer in charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

28. *Removal of liquor.*—No liquor shall be removed from the warehouse except on payment of duty or when so permitted by the Commissioner for removal to another warehouse or for export from the Territory.

29. *How long the liquor may be kept in the warehouse.*—Any liquor warehoused can be kept therein for a period of three years from the date on which it was first warehoused.

30. *Payment of duty on liquor not accounted for.*—The dealer shall be liable to pay duty on any liquor not accounted for in the warehouse to the satisfaction of the Assistant Excise Commissioner.

31. *Prohibition of certain Acts.*—The warehouse permit holder or the warehouse keeper or any person in their employ shall not,

- (a) after the approval of the warehouse make any alteration therein without the previous consent of the Commissioner, or
- (b) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or
- (c) privately remove or conceal any liquor either before or after it is warehoused.

CHAPTER IV

IMPORT, EXPORT, TRANSPORT AND POSSESSION OF DENATURED SPIRIT AND RECTIFIED SPIRIT OR ABSOLUTE ALCOHOL

Denatured Spirit

Import

32. *Application for permit.*—Any person holding a licence for selling denatured spirit wholesale or Regimental Units of the armed services of India or Government Departments, may import it into the Territory, only on payment of duty. The provision of rule 9 shall be applicable *mutatis mutandis* for issue of permit.

33. *Procedure on arrival.*—On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for test.

If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of Excise Inspector.

Export

34. *Export.*—Provision of rules 12 and 13 shall be applicable *mutatis mutandis* for export of denatured spirit.

Transport

35. *Transport from one place to another.*—A permit for transport of denatured spirit under Section 5 shall be in Form E-7.

Possession

36. *Permit for possession.*—A permit for possession of denatured spirit by a person for private purposes in excess of the quantity prescribed under Section 8 shall be granted in Form E-13.

37. *Possession and use for industrial purposes.*—Licence for the possession and use of denatured spirit for industrial purposes, for manufacturing varnishes, dyes, colours and the like, may be granted, on application, by the Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of a yearly fee of Rs. 50. The licence shall be in Form E-14.

Rectified Spirit or Absolute Alcohol

Import

38. *Application for permit.*—(1) Any person holding licence for manufacture of Indian made foreign liquor or for selling wholesale rectified spirit or absolute alcohol or Regimental Units of the armed services of India or Government Departments, may import rectified spirit or absolute alcohol after obtaining a permit therefor from the Commissioner.

(2) The manufacturers of Indian made foreign liquor may import rectified spirit or absolute alcohol under bond, but wholesale vendors thereof shall be permitted to import only on prepayment of duty.

(3) The provisions of rules 5 and 9 shall be applicable *mutatis mutandis* for the application of permits, respectively, in respect of import under bond and on prepayment of duty.

(4) The duty paid in respect of rectified spirit or absolute alcohol sold for medical purposes by any licensed vendor to the satisfaction of Commissioner shall be refunded.

Export and Transport

39. *Export and transport.*—The provision of rules regarding export and transport of denatured spirit shall be applicable to the export and transport of rectified spirit or absolute alcohol.

Possession

40. *Permit for possession.*—A permit for possession of rectified spirit or absolute alcohol under Section 8 shall be in Form E-13.

CHAPTER V

MANUFACTURE OF INDIAN MADE FOREIGN LIQUOR

41. *Licence for establishment of distillery or brewery.*—(1) Any person desirous of obtaining a licence to establish and work a distillery or brewery for the purpose of manufacturing Indian made foreign liquor shall apply to the Commissioner.

The application shall be accompanied with a challan for having credited into a Government Treasury a sum of Rs. 50 and a plan of the building with the description of the situation of the stills, apparatus, vessels and other utensils, as the case may be, and the estimated capacity of production and the cost of the project. The Commissioner shall, if the Government approve, issue a licence in such Form as may be prescribed by the Commissioner.

42. *Validity of licence.*—The licence shall be valid for one year and may be renewed on application by the Commissioner for a period not exceeding one year, if he is satisfied that sufficient progress has been made by the licensee to establish the distillery or brewery. If, within the currency of the licence, the licensee does not start work of manufacturing the liquor, the licence shall be cancelled.

43. *Licence for manufacture.*—The licensee before starting the manufacture of liquor for which the licence is issued, shall apply to the Commissioner for the licence for manufacture with a certificate from health officer that there is no objection to the work being carried on at the place, and a full description of the changes, if any, made either in the building or the plant shall be furnished. The Assistant Excise Commissioner or other officer duly authorised by him in this behalf shall inspect the plant and if he finds it according to the plan, shall forward the application to the Commissioner who shall issue licence for manufacture in Form E-15 on payment of fee set forth in the Schedule. The licence may be renewed every year on payment of the fee due before the expiry of the currency of the licence.

44. *Noxious Materials not to be used.*—The materials to be used in distilling shall be of good quality, and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in the distillery.

45. *Supervision of distillery.*—The distillery or brewery shall be under the immediate supervision of the inspecting officer appointed by the Commissioner for the purpose.

46. *Accounts to be kept.*—(1) Manufacturers shall keep regular account in the forms prescribed by the Commissioner and such accounts shall, at all times, be open for inspection by the inspecting officer or by any other officer of the Excise Department authorised in this behalf by the Commissioner.

(2) Spirits in the distillery shall at all time be open to gauging and proof by any of the officers referred to in sub-rule (1).

47. *Distillers to account for deficiency in stock.*—An account shall be taken of the distillers' stocks at such intervals, not exceeding three months, and in such manner as the Assistant Excise Commissioner may direct; and the distillers shall pay such duty as may be levied, from time to time, on all spirits which could not be accounted for, to the satisfaction of the Assistant Excise Commissioner, in excess of an allowance for wastages which may from time to time, be specified by notification in the Official Gazette. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated at the end of every twelve months from the date on which a licence comes into force :

Provided that, if it is proved to the satisfaction of the Assistant Excise Commissioner, or of such officer as he may appoint, that any deficiency in excess of the margin could not have been prevented by the exercise of proper care and precaution, the payment of duty on such deficiency may be waived.

48. *Lights in Distilleries, etc.*—The use by the distillers or his servants of naked lights of any description within the distillery is prohibited.

49. *Permanent Guard.*—(1) There shall be a permanent Excise Guard in the distillery or brewery, whose salary shall be credited into the Government Treasury by the owner of the distillery or brewery.

(2) If a distillery or brewery is established at a place where suitable quarters for the Guard of the distillery or brewery are not available in the neighbourhood or are not available for rent at reasonable rates, the manufacturer shall provide quarters to such Guard with such accommodation as the Commissioner may approve.

50. *Liquor to be gauged and proved before removal.*—No liquor shall be removed from the distillery or brewery until it has been gauged and proved by the inspecting officer. The gauging of liquor may be made either by actual measurement or by weighing.

51. *Removal of liquor.*—No liquor shall be removed from the distillery or brewery otherwise than for warehousing or from any warehouse except on payment of duty or, when so permitted by the Commissioner, for export from the Territory.

52. *Sale by manufacturers.*—The licence for manufacture of Indian made foreign liquor shall cover the right to sell it only to licensed wholesale vendors. No additional licence for wholesale sales shall be necessary.

CHAPTER VI

BOTTLING & BLENDING OF LIQUOR

53. *Conditions for licence.*—(1) No bottling of any liquor shall be permitted except under a licence issued by the Commissioner.

(2) The licence shall be granted only to persons holding a licence for sale of such liquor or to a licensed manufacturer thereof, on application to the Commissioner, stating the nature of the operation he desires to perform and the premises where such operations are to be performed.

(3) The Commissioner shall issue the licence in Form E-16 on payment of the fee set forth in the Schedule and it may be renewed every year on payment of fee before expiry of the currency of the licence. No licence fee shall be payable for bottling of country liquor where it is done without blending thereof.

(4) When any operations of bottling are to be carried on by a licensee, he shall give at least three days advance notice to the Head of Revenue Office in whose jurisdiction the premises are situated.

Blending of Country Liquor

54. *Conditions for licence.*—Any licensed vendor of country liquor desirous of blending thereof shall apply for licence to the Commissioner. The provisions of the rules regarding the bottling of liquor shall be applicable to the blending of country liquor.

CHAPTER VII

TREE TAPPING

55. *Conditions for tapping.*—(1) No coconut tree, date tree, cajuri or other palm tree shall be tapped unless a licence therefor has been obtained from the Head of Revenue Office of the Taluka in which the trees are situated, and the trees have been marked and numbered in the manner specified in rule 61. The tree tax may be paid in monthly instalments and the first instalment shall be paid in advance before the licence is issued. When the trees to be tapped belong to the Government, the corresponding tree rent shall be paid along with the first instalment of the tree tax.

(2) The tapping by a licensed tapper before the trees have been marked and numbered in the manner so specified, shall be deemed as a tapping without licence. However, in case if renewal of licence the tapping during the first two months without the trees being marked and numbered, shall not constitute an offence.

(3) The preparatory work and tapping of the trees non-marked and non-numbered during the first month of the licence shall not also constitute an offence.

(4) All expenses for marking and numbering the trees shall be borne by the Government.

56. *Procedure for licence.*—(1) Any tapper desiring to tap the trees and draw toddy therefrom shall fill in a declaration in Form E-17, in triplicate, which shall be signed by him and countersigned by the owner of the trees or his nominee in token of his consent to trees being tapped. No countersignature is necessary in respect of trees belonging to the Government.

(2) The Form shall contain the following particulars :—

- (a) Name and address of the toddy tapper;
- (b) Name of the property in which the trees are situated as well as its registration number;
- (c) Number of trees to be tapped;
- (d) Period of licence;
- (e) Name of the owner of the trees.

(3) The declaration referred to in the preceding sub-rule shall be countersigned by the Excise Guard of the area who shall fill in the main part of the challan in Form E-18 and hand it over to the tapper together with the declaration. Both the forms shall be presented by the tapper to the Taluka Revenue Office at least 8 days before the commencement of the tapping.

(4) The Taluka Revenue Office on receipt of both the forms, shall after tallying one with the other, fill in the remaining parts of the challan in Form E-18 and return to the tapper the part of the challan corresponding to the first monthly instalment of the tax for the payment thereof in the Treasury.

(5) On payment of the first instalment of the tax, a licence in Form E-19 shall be issued by the Head of the Taluka Revenue Office, and handed over to the tapper together with the two copies of the declaration in Form E-17. One of the copies shall be given to the Excise Guard of the area and the other kept by the tapper in his possession.

(6) The licences issued shall be entered in serial order in a register in such form as may be prescribed by the Commissioner.

(7) All the challans issued during the day shall be entered in a daily sheet in Form E-20 and its total amount shall be checked with the total sum received in the Treasury.

57. *Substitution of trees during the currency of licence.*—When a tree dies or does not produce toddy during the currency of licence, it may be substituted by another one, under a fresh declaration in Form Model E-17 in which the cause of the substitution shall be indicated. The procedure for filling in and furnishing of declaration shall be the same as prescribed in sub-rules (1), (2) and (3) of rule 56. The markings and the numbers on the trees so substituted shall be the same as painted on the trees substituted for. The markings and the numbers on the trees substituted for shall be cancelled with diagonal lines.

58. *Abandoning of tapping.*—(1) If the tapper desires to abandon the tapping totally or partially during the currency of the licence, he shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the tapping is intended to be abandoned. No countersignature of owner is necessary therein.

(2) When the tapping has been abandoned totally or partially, the respective challan in Form E-18 and the licence shall be cancelled. If the tapping is abandoned partially, new challan in Form E-18 shall be filled in for the payment of the remaining instalments of the tax and the licence altered accordingly.

59. *Licence to tap trees in addition to trees already licensed.*—When the tapper desires to tap trees in addition to the trees for which licence has been already issued, he shall fill in a further declaration in Form E-17 and an additional licence shall be issued after observing the procedure set forth in sub-rules (1) to (5) of rule 56.

60. *Renewal of licence.*—For renewal of licence, the tapper shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the expiry of the licence.

61. *Marking and numbering of the trees.*—The trees to be tapped shall be marked and numbered by the Excise Guard of the area with the numbers mentioned in the respective licence. The numbers shall be villagewise and painted every year.

62. *The number of trees that can be tapped by a person when the toddy is used to be drunk as such.*—When a person desires to tap date-trees or cajuris to draw toddy therefrom for his and his family's own use to drink as such, the number of trees for which licence is to be granted shall not exceed five and shall be fixed by the Head of Revenue Office in accordance with the number of members of the tapper's family.

Tree-Rent

63. *Rent.*—When the trees sought to be tapped belong to the Government, a tree rent shall be paid by the tapper at the rate of Rs. 2 for coconut tree and Re. 1 for other trees per each month of tapping.

Penalties

64. *Fines.*—(1) The fine imposed under Section 30, for tapping the trees or drawing toddy therefrom without licence, shall not exceed five rupees per tree and for each month of tapping.

(2) If any instalment of the tree tax is not paid within the month in which it is due, the tapper shall be liable to pay a penalty of Re. 1 for each tree in addition to the tax due. If he fails to pay the fine and the tax due up to 15th day of the next following month the licence shall, unless the Commissioner grants an extension of time, be deemed as cancelled on the next following day and the Excise Guard of the area shall be in-

formed accordingly in order to cancel the numbers marked on the respective trees. Fresh application for licence shall not be accepted from the tapper until the arrears of tree-tax together with the fine are paid.

(3) If any tree belonging to the Government dies from over-tapping or careless tapping, either during the currency of the licence or within six months after its expiry, the tapper shall be liable to pay such compensation as may be fixed by the Commissioner. The amount of compensation shall not exceed Rs. 75 for a coconut tree and Rs. 15 for other palm-trees.

Manufacture of Country Liquor from Toddy

65. *Entitlement to manufacture.*—Only licensed toddy tappers are entitled to manufacture country liquor from toddy drawn from the trees for which he holds the licence.

66. *Application for licence.*—(1) The tapper desirous to manufacture liquor shall declare in Form E-17 the number of stills he proposes to work.

(2) The licence fee for manufacture shall be paid together with the first instalment of the tree-tax and the licence for tapping shall refer to the number of stills he is licensed to work.

(3) A tapper having licence for tapping trees in two adjoining Talukas, shall declare in Form E-17 in which Taluka he shall work the stills.

(4) The licensee shall not work any still unless he declares to the Excise Guard of the area, the exact places where he intends to manufacture and store the liquor.

67. *Strength of liquor.*—The strength of liquor shall not exceed 20% under proof. The manufacturer shall not store the liquor manufactured by him in his residential premises, unless under a permit granted, on application, by the Head of Revenue Office.

The licence for manufacture of liquor covers the right to sell it, but the liquor can be sold only to the licensed liquor vendors or licensed buyers, on payment of duty.

68. *Keeping of register.*—The licensee shall keep a register in which he shall give the following particulars :—

- (1) Quantity of juice produced;
- (2) Quantity of juice utilised for manufacture of liquor;
- (3) Quantity of juice used for other purposes;
- (4) Quantity and strength of liquor produced;
- (5) Quantity of liquor sold; and
- (6) Name and address of the buyer.

69. *Removal of liquor.*—The tapper shall not remove or transport liquor from the place of storage without transit permit in Form 21 issued by the Excise Guard of the area and unless the duty is paid.

CHAPTER VIII

MANUFACTURE OF LIQUOR FROM CASHEW JUICE

70. *Extraction of juice.*—(1) The juice from the cashew fruit shall be extracted only under the authority of a licence in Form E-22 granted by the Head of Revenue Office of the Taluka in which the cashew groves are situated.

(2) The application for the licence shall contain the following particulars :—

- (i) Name of the owner or the tenant of the cashew groves;
- (ii) Name of the groves and their situation;
- (iii) Probable quantity of the juice he expects to produce.

71. *Mode of selection of licensee.*—The licence for the manufacture of liquor from cashew juice shall be granted on the basis of an auction to be held in the following manner :

(1) Every year there shall be an auction of the right to manufacture liquor from cashew juice in relation to any zone or zones, as between bidders who undertake to manufacture the maximum quantity of liquor from that zone.

(2) The licence shall be granted to the bidder who undertakes to manufacture the highest quantity of liquor of 20 per cent under proof or corresponding quantity of lesser strength.

(3) Every bidder shall deposit, as soon as may be, after his bid is accepted, a security for an amount corresponding to 10 per cent of the total amount of duty payable on the quantity of liquor undertaken to be produced by him.

(4) Where the quantity of liquor produced by the licensee falls short of the maximum undertaken to be produced by him, the security amount or such part of it, as may be determined by the Commissioner shall be forfeited to the Government unless the Government, for reasons to be recorded in writing, waives the forfeiture.

(5) The bidder shall also deposit in the Treasury the amount of duty payable on the quantity of liquor undertaken by him to be produced. The Commissioner may, for reasons to be recorded in writing, permit payment of duty in instalments not exceeding four.

72. *Procedure for auction.*—(1) A notice announcing the hour and the date on which the auction shall be held shall be published in the Government Gazette and in local newspapers at least 15 days before the date fixed for auction.

(2) The auction shall be held before a Committee consisting of :

- (i) the Commissioner;
- (ii) the Assistant Excise Commissioner; and
- (iii) the Excise Officer.

In the absence of any member, the Commissioner shall nominate the officer who shall substitute for the absentee member.

When the Commissioner is absent the Assistant Excise Commissioner shall take his place.

(3) For the purposes of the auction, all the cashew groves shall be grouped into zones and the minimum quantity of liquor to be produced from each zone may be fixed if the Commissioner considers it necessary.

(4) No bidder shall be admitted to the auction unless he makes a deposit, as earnest money, of the amount not exceeding Rs. 100/-, before the commencement of the auction for each zone. At the close of the auction the deposits made by the unsuccessful bidders shall be returned to them.

(5) If no bidder appears for the first auction or the offer is not accepted for the reasons specified in the next succeeding sub-rule, the auction shall be held for a second time after due notice has been published in the newspapers at least 8 days before the date fixed for auction. Thereafter, if the zones still remain unbidded, they shall be disposed of by tender or otherwise at the discretion of the Commissioner subject to approval of the Government.

(6) The Committee conducting the auction may at its discretion, refuse to accept the bid of any person on the ground that it is too low, or that such person has been convicted by a criminal Court or has previously been guilty of a breach of the conditions of a contract under the Act.

(7) If the highest bid is accepted by the Committee it shall be recorded and the signature of the bidder taken on the bidders list in token of his offer of that bid. No bid shall be allowed thereafter.

(8) On failure of any successful bidder to comply with the provisions of the preceding sub-rules, the deposit made by him shall be forfeited and new auction shall be held after due notice has been published in the newspapers at least five days before the date fixed for auction. Any loss caused to the Government by reason of the fresh auction shall be recoverable from the bidder as an arrear of land revenue.

73. *Licence for manufacture of liquor.*—After the duty has been deposited, the successful bidder shall declare within five days therefrom to the Head of the respective Revenue Office the number of stills and the place where he shall work them. On payment of licence fee for the working of the stills and on approval of the place where he shall work them, the Head of Revenue Office shall grant him a licence in Form E 23.

74. *Warehousing of liquor.*—All stills of each zone shall be established and worked at only one place which shall be of easy access and where a house or a room is available nearby for warehousing the liquor. The warehouse shall be under double lock system, one key of which shall be retained by the licensee and the other by the Excise Guard of the area. All the liquor as soon as produced shall be removed to the warehouse.

75. *Payment of duty.*—The duty deposited shall be adjusted towards the amount of duty on liquor actually produced and when the amount of the duty assessed on such liquor exceeds the duty deposited, the licensee shall pay into the Treasury the amount of such excess over the duty deposited. If, on the other hand, the duty deposited exceeds the duty so assessed, the excess shall be refunded.

76. *Buying or selling of juice.*—(1) The licensee shall be bound to buy the cashew juice for the price fixed by the Government at the place where he is authorised to work the stills for the manufacture of liquor. If he refuses to buy the juice or delays the buying in consequence of which the juice is damaged beyond its use for distillation, he shall be ordered by the Assistant Excise Commissioner to pay the price of the juice to the owner thereof and pay into a Government treasury, as a penalty, a sum not exceeding Rs. 100/- within 8 days from the date of the order, failing which the Commissioner shall cancel the licence and confiscate the liquor in store. The price of the juice shall be paid to the owner thereof from the proceeds of the confiscated liquor.

When the licence is cancelled in such cases, the Commissioner shall dispose of such zones for the distillation of liquor in the remaining period at his discretion subject to approval of the Government.

(2) If the owner of the juice mixes or permits to be mixed with the juice any substance or water to augment its quantity, he shall be liable to a penalty not exceeding Rs. 50/- to be levied by the Head of the Revenue Office. In such case the licensed manufacturer may refuse to buy the juice.

(3) The owner or tenant of cashew groves is not bound to extract the juice from the cashew fruit, but once he extracts juice therefrom he is bound to sell it to the licensed manufacturer of the zone for the price fixed by the Government, unless he declares to and is authorised by the Head of the Revenue Office to use it for purposes other than the distillation of liquor. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs. 100/- to be levied by the Head of the Revenue Office.

77. *Diverston of liquor from one zone to the other.*—The transport or removal of the cashew juice produced in the area of one zone to the area of the other zone is strictly prohibited. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs. 100/- to be levied by the Head of the Revenue Office.

78. *Keeping of register.*—(1) The licensed manufacturer shall keep a register containing the following particulars :

- (i) Name of the cashew grove, if any;
- (ii) Name of the owner or tenant of the cashew grove;
- (iii) Registration number of the grove;
- (iv) Quantity of cashew juice received from cashew grove;
- (v) Quantity and strength of liquor produced in respect of each grove.

(2) The register shall be submitted to the respective Taluka Revenue Office by the licensee not later than the end of June of the year for which the licence is granted. The breach of this rule, shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Head of the Revenue Office.

79. *Utensils, measures and testing instrument.*—The licensed manufacturer shall possess all the utensils necessary for distillation including «alcoholometer» of Gay-Lussac and measure of litres and its multiples. The breach of this rule shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Head of Revenue Office.

80. *Strength of liquor.*—The strength of liquor produced shall not exceed 20% under proof.

81. *To whom the manufacturer can sell.*—The licence for manufacture covers the right to sell the liquor only to licensed liquor vendors or licensed buyers.

82. *Register of sale.*—The licensee shall keep also a register of sale in which he shall enter the name and address of the buyer, quantity and strength of liquor sold and the date on which sale took place.

83. *Removal of liquor.*—No liquor shall be removed from the warehouse or transported therefrom unless under a transit permit issued by the Excise Guard of the area.

84. *Disposal of liquor.*—The licensed manufacturer shall dispose of the liquor stored in the warehouse before the end of December of the year for which the licence has been granted, unless he obtains licence or permit for sale or possession as the case may be.

85. *Licence for manufacture of liquor from juice of sugar-cane, pineapples, etc.*—The licence for manufacture of liquor from juice of sugar-cane, pineapple, etc. or any other fruit or raw material shall be granted by the Commissioner on such terms or conditions as he may specify subject to approval of the Government.

CHAPTER IX

IMPORT, EXPORT, TRANSPORT AND POSSESSION OF COUNTRY LIQUOR

Import or Export

86. *Import or Export of country liquor.*—A licence to import or export country liquor into or from the Territory shall be in Form E2.

87. *Application for permit.*—When any person desires to import or export country liquor into or from the Territory, he shall present a written application to the Commissioner containing *mutatis mutandis* the particulars prescribed for the import or export, as the case may be, of Indian made foreign liquor. The permit may be granted if there are no reasons to refuse the same.

Transport

88. *Transport of country liquor.*—A permit for transport of country liquor under section 5 shall be granted in Form E7.

89. *Permit for possession beyond limit of retail sale.*—(1) Any person desirous of obtaining a permit for the possession of country liquor under section 8 shall make an application in Form E8 stating :

- (a) the quantity required and the date on which it is to be purchased;
- (b) the occasion which renders the purchase necessary;
- (c) the place where the liquor is to be consumed.

(2) The permit shall be granted in Form E9.

CHAPTER X

LICENCES FOR SALE

Licences for Wholesale and Retail Sale of any Liquor other than Denatured and Rectified Spirit or Absolute Alcohol

90. *Application and procedure for licence.*—(1) Any person desirous of obtaining licence for wholesale or retail sale of any liquor other than denatured and rectified spirit or absolute alcohol shall present an application to the Commissioner stating the particulars of the place and the premises where he intends to start the business, the distance between those premises and those of other licensed liquor vendors or temples or schools.

(2) When the Commissioner, after making such inquiry and hearing such authorities as he thinks necessary, is satisfied that there is no objection, he shall sanction the issue of licence.

(3) On receipt of the sanction, the Head of the Revenue Office in whose jurisdiction the premises of the applicant are situated shall issue licence in Form E24 for wholesale and in Form E25 for retail sale.

(4) The licence fee set forth in the Schedule shall be paid by the licensee in two equal instalments, first, before issue of licence and the second in the first month of the second semester of the financial year.

(5) When the business is started in the course of the second semester only half of the annual fee shall be payable.

(6) The Commissioner may, if he is satisfied that the financial conditions of licensee so requires, authorise the retail vendors to pay the fee in four equal instalments, each in the first month of each quarter of the financial year.

91. *Period of licence and its renewal.*—Licences for sale other than occasional licences shall ordinarily be granted for three years ending with the third financial year. The application for renewal shall be made within 15 days before the expiry of the licence. No sanction of the Commissioner is required for the renewal of licence. In the case of renewal the first instalment shall be paid in advance before the licence is renewed.

92. *Occasional licences.*—Occasional licences for the retail sale of Indian made foreign liquor shall be granted only for stalls in connection with public entertainments of a temporary nature and such other public gatherings. The licences shall be issued by the Head of the Revenue Office in whose jurisdiction the stalls are established, on payment of the respective fee fixed in the Schedule.

Licences for Wholesale and Retail Sale of Denatured Spirit and Rectified Spirit or Absolute Alcohol

93. *Licence for wholesale and retail sale.*—Licence for wholesale or retail sale of denatured spirit and rectified spirit or absolute alcohol shall be issued by the Head of Revenue Office of the Taluka in which the premises of the vendor are situated with the previous sanction of the Commissioner. The rules 90 and 91 *mutatis mutandis* shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists.

94. *Bottling.*—The licence for wholesale sale shall cover right to bottle denatured or rectified spirit or absolute alcohol. The provision of rule 53(4) shall be applicable for the bottling thereof.

95. *Limit of retail sale.*—The limit of retail sale of denatured and rectified spirit or absolute alcohol to an individual for private purposes shall not exceed respectively, six and two quart bottles.

General Provisions

96. *Prohibition of sale.*—(1) No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor :—

- (a) to drivers and conductors of motor buses, taxis and lorries, when on duty, or
- (b) to persons known or believed to be intoxicated, or
- (c) to persons known or suspected to be about to take part in a riot or disturbance of the public place.

(2) No liquor shall be sold in exchange of any commodity or article or any other goods.

(3) No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

97. *Warehouses for licensed vendors.*—No licensed vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor, without the permit issued by the Head of Revenue Office of the Taluka in which such premises are situated. No warehouse other than bonded warehouse shall be permitted to establish in Taluka other than that in which such premises are situated. No warehouse shall have any connecting link with residential premises.

98. *Prohibition of employment by the licensee.*—No licensed vendor shall employ on his licensed premises, persons :

- (a) Under the age of 18 years, or
- (b) Suffering an infectious disease.

99. *Days and hours during which licensed premises may be kept open.*—(1) The licensed premises for sale of liquor may be kept open only 9 hrs. to 21 hrs. The retail vendors may be authorised by the Head of Revenue Office to keep open their premises up to 23 hrs. on payment of additional licence fee, set forth in the Schedule :

Provided that the Government may allow the sale of liquor after the prescribed hours for special reasons or in special cases.

(2) The vendor shall keep closed his licensed premises for sale of liquor other than the Hotels, Restaurants and Clubs, one day in every week at his choice after the approval by the Head of Revenue Office. The day of closure shall be indicated in the licence.

100. *Licensed premises for sale of liquor shall not have connecting link with residential premises.*—No licensed premises for sale of liquor shall have any connecting link with residential premises.

101. *Accounts of transactions.*—Every licensed vendor shall keep true account of the daily transactions stating :

- (a) Quantity and strength of liquor purchased or taken into the premises for sale;
- (b) Quantity and strength of liquor sold or delivered or removed;
- (c) Balance at the end of each month.

102. *Persons debarred from holding licences without the previous sanction of the Government.*—Save with the express permission in writing of the Government,—

(1) No person holding or having an interest in a licence for the manufacture, sale or supply of foreign or Indian made foreign liquor in a Taluka may hold or possess any interest in a licence for the retail sale of country liquor in the same Taluka.

(2) No person shall hold or have an interest in two or more shops for the wholesale or retail sale of the same kind of liquor in the same city or town or village, and

(3) No person holding a licence for sale of foreign or Indian made foreign liquor may hold licence for sale of country liquor in the same premises and *vice-versa*.

103. *Sign-board.*—A sign-board shall be affixed to the front of every licensed premises for sale of liquor showing the nature and number of licence, stating clearly whether the premises are licensed to sell foreign or Indian made foreign liquor or country liquor. The licence shall be hung in a conspicuous place within the premises.

104. *Transfer of shop and licence.*—(1) No liquor vend shop shall be transferred from one licensed premises to another premises unless under the permission granted by the Commissioner.

(2) No licence for sale of liquor shall be transferred by the licensee to other person unless under the permission granted by the Commissioner.

(3) When the permission to transfer the shop or the licence is granted, the description of new premises or the name of transferee, as the case may be, shall be noticed in the licence.

CHAPTER XI MISCELLANEOUS

Disposal of the Confiscated Articles

105. *Confiscated articles to be sent to Excise Officer.*—When anything is confiscated under the Act, the same shall be made over to the Head of Revenue Office concerned.

106. *Disposal of articles, goods, things and conveyances.*—(1) All articles or goods or things or conveyances of the value exceed Rs. 100/-, confiscated under the Act by order of a Magistrate or Commissioner or any other officer empowered by the Government in that behalf, as the case may be, shall be sold by public auction by the Head of Revenue Office concerned.

(2) All articles or goods or things of the value not exceeding Rs. 5/- shall be disposed off by the Head of Revenue Office as he may think fit.

(3) All articles, goods, things or conveyance of the value of Rs. 5/- to Rs. 100/- shall be disposed off by the Head of Revenue Office in such manner as the Commissioner may direct.

(4) The sale by auction or otherwise of liquor, stills and other appliances or materials for distillation shall be made only to licensed dealer or manufacturers of liquor, as the case may be.

(5) The proceeds of the sale or disposal shall be credited to the Government.

107. *Sale or disposal to be deferred pending an appeal.*—The sale or other disposal of anything confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed off :

Provided that a perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be, and the sale proceed shall be credited to the Government, refund being made thereof in case the appeal is admitted.

Rewards

108. *Remarks.*—(1) In any case in which a penalty or confiscation has been adjudged under the Act, a reward not exceeding half of the sale proceeds of the liquor and other articles confiscated plus the amount of the fine imposed, if any, shall be granted in such proportions as the Commissioner may think fit to any person or persons who may have contributed to the conviction of the offender or to the confiscation of the property so seized :

Provided always that aggregate amount of the reward thus granted in each case by the Commissioner shall not exceed Rs. 50/-.

Reward exceeding Rs. 50/- will be granted by the Government.

(2) The Commissioner may incur at his discretion an expenditure not exceeding Rs. 25/- in each case for the employment of informers or for any other purpose connected with the prevention or detection of any offence under the Act.

(3) Where substantive sentences of imprisonment are passed by Magistrates, and no fine or confiscations are realized, rewards may be paid according to the importance of the case in the discretion of the Government.

(4) Half of reward shall be given to the informer, if any, the remainder being distributed to the persons who actually co-operated in the seizure or arrest.

(5) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure or arrest.

(6) No reward shall be granted for officers above the rank of Superintendent of Excise. The reward or its share allotted to Government servants shall be distributed to them in proportion to their salaries.

Overtime

109. *Overtime fee.*—When a manufacturer or a dealer applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on Sundays and public holidays and between 18 hrs. and 10 hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowance such officer is entitled to under service rules.

110. *Application for overtime.*—The application shall be made to Head of Revenue Office of the Taluka in which the warehouse or licensed premises are situated at least two days before the day in which services of the officer are required.

111. *Payment of overtime fee.*—After completion of overtime work, the manufacturer or dealer who applies for services, shall endorse the actual hours of attendance or service on the report the officer shall submit to the Head of Revenue Office concerned, and shall, thereafter, pay into the Government Treasury the amount of the overtime fee due.

The contingency bill for the payment of overtime allowance to the officer concerned shall be accompanied with the report and the receipt of challan of the overtime fee paid into the treasury.

Refund of Excess Duty Paid

112. *Application for refund.*—Application for refund of duty paid shall be made to the Commissioner in which the particulars of the claim shall be clearly specified. When the Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the dealer for encashment at the Government treasury.

Check-posts

113. *Establishment of Check-posts.*—(1) To check the import and export of liquor, Check-posts shall be set up at such places as may be found necessary by the Commissioner.

(2) A Supervisor or an Excise Guard shall be in charge of the Check-post.

(3) All vehicles shall stop at the Check-post and may proceed further only after clearance is given therefor by the Officer in charge of such Check-post.

Control of the Administration and Powers of Officers

114. *Control of the Administration under the Act.*—(1) Subject to the directions of the Government, the Commissioner shall have control of all other officers exercising functions under the Act.

(2) The Assistant Excise Commissioner, subject to the directions of the Commissioner shall control all officers subordinate to him.

(3) The Superintendent of Excise shall control the Inspectors, Supervisors and Guards subject to the control and direction of the Commissioner and Assistant Excise Commissioner.

Power of Officers

115. *Delegation of powers by the Commissioner.*—The Commissioner may delegate his powers to the following extent, namely,—

(1) To the Assistant Excise Commissioner, Head of Revenue Office, Inspectors and Excise Guards, power to issue permits for transport of liquor or for possession of liquor in excess of quantity prescribed in section 8.

(2) To Assistant Excise Commissioner and the Head of the Revenue Office, power to cancel licence if any fee or duty payable by the holder thereof be not duly paid.

(3) To Assistant Excise Commissioner, power to require from manufacturers and licensed vendor of liquor to be equipped with such measures, weights and instruments as he may direct.

(4) To Head of Revenue Office, power to permit sale of liquor and execution of bond as prescribed in sub-section 3 of section 21, with two securities acceptable to him.

116. *Powers and duties of officers.*—(1) All Excise Officers of the Union Territory not below the rank of Excise Inspector may exercise the powers conferred by section 23, 24, 25 and 27.

Provided that power to seize and detail any liquor or article or search any person, vessel, vehicle, animal or package under section 25, may be exercised at the Check-post by the Supervisor or the Excise Guard in charge of such Check-post.

(2) All Excise Officers of the Union Territory including Excise Guards may exercise the powers mentioned in section 26.

117. *Certificate under sub-section (2) of Section 25.*—A certificate to be given under sub-section (2) of Section 25, shall be in Form E 26.

118. *Payment of dues under the Act and the Rules.*—The payment of duty, fees, penalties and other dues under the Act and these rules shall be made into the appropriate Government Treasury by challan in Form E 27.

119. *Execution of the bond.*—When any bond or agreement prescribed by the Act is to be executed, it shall be accented on behalf of the Government either by the Commissioner or by the person specifically authorised by him in this behalf.

Forms

120. *Forms.*—The Commissioner may prescribe forms for any licence or permit to be issued or any application or statement to be submitted or any account to be maintained, otherwise than those provided under these rules and may, similarly, prescribe forms for registers to be maintained and records to be kept by Excise Officers for the purpose of carrying out the provisions of the Act and these Rules.

121.—*Transitional rates at which duty is to be levied.*—Until provisions are made in the Rules, the duty to be levied on liquor shall be at the rates set forth in the Schedule.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

T. B. NAGARAJAN
Finance Secretary

FORM E 1

(See Rule 5)

Court fee
Stamp
Rs. 10/-

Address in full

Application for permit for Import/Transport of Indian made foreign liquors/rectified spirit/denatured spirit/country liquor.

Date

To,

The Excise Commissioner,
Panjim.

Sir,

Please permit me/us to import/transport, under bond/prepayment of duty, the liquor described below from.....to.....* by sea/rail/road via Check-Post at.....

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength
-----------------------	--------------	-------------	--------------	----------

I hereby enclose the treasury receipt No.dated.....for the excise duty of Rs.on the aforesaid quantity.

Yours faithfully.

*Name or situation of the bonded warehouse or of the licensed premises, in this Union Territory.

(Delete the letters and words not applicable).

FORM E 2

[See Rule 5 (3)]

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

Permit No.

Permit for import under bond/on prepayment of duty of Indian made foreign liquor/denatured spirit/rectified spirit country liquor.

To,

The Excise Officer,

Shri/Sarvashri.....is/are hereby authorised to import "Under Bond"/on prepayment of duty the liquor described below:—

1. Quantity:—

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength
-----------------------	--------------	-------------	--------------	----------

2. From.....

3. Route:—by sea/rail/road via check-Post at.....

4. This permit will be valid for ninety days from this date and should be carried along with the consignment. The consignment should not be broken in bulk while in transit and should be imported in one lot.

The consignment should be opened only in the presence of an Excise Officer and passed for warehousing/consumption after verification.

5. Bond No.....dated.....

6. The Excise Duty of Rs.....on the consignment has been paid into the Government Treasury under Chalan No.....dated.....

7. Station

8. Date

Signature and designation of
the Issuing Authority
(Excise Commissioner)

Copy to:—

(1) Excise Check-post at

(2) Excise Officer of M/s.

(3) Excise Commissioner to the Government of

(Strike out whichever not applicable)

FORM E 3
(See Rule 12)

Court fee
Stamp
Rs. 10/-

Address in full

**APPLICATION FOR PERMIT FOR EXPORT OF INDIAN-
MADE FOREIGN LIQUOR/COUNTRY LIQUOR**

Date.....

To,

The Excise Commissioner,
Panjim.

Sir,

Please permit me/us to export the liquor described below from
our bonded warehouse/licensed premises to M/s.....
.....by sea/rail/road via Check-
Post at.....

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength
--------------------------	-----------------	----------------	-----------------	----------

A copy of the import permit authorising the import into.....
.....is herewith enclosed.

The treasury receipt No.....dated.....
for the excise duty of Rs.....on the aforesaid
quantity is also enclosed.

Yours faithfully,

(Delete the letters and words not applicable).

FORM E 4

(See Rule 13)

**GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE**

Permit No.

Permit for Export "UNDER BOND" /on prepayment of
duty.

Shri/Sarvashri.....is/are permit-
ted to export from.....the under noted
liquor to M/s.....by sea/rail/road
as per import permit No.....dated.....
196...., issued by the.....of.....

Description of liquor.	No. of cases	B.L.	P.L.	Strength
---------------------------	--------------	------	------	----------

This permit will be current for.....from
this date and shall be carried with the consignment.

The export should be in one transaction. The consignment
shall not be broken in bulk while in transit and shall not be opened
before verification by an Excise Officer.

Place.....

Date.....

Signature and designation
of the issuing Authority
(Excise Commissioner).

Copy to:—

(1) Excise Check-Post at.....

(2) The Excise Commissioner of.....with
a request to return this permit to the Excise Commis-
sioner, Panjim, Goa, within ten days of the arrival of the
consignment at destination.

The result of the verification may be noted on the back.

(Strike out whichever not applicable).

FORM E 5

(See Rule 17)

**GENERAL BOND (WITH SURETIES) FOR THE
DUE DESPATCH OF LIQUOR REMOVED FROM
TIME TO TIME FOR IMPORT/EXPORT
WITHOUT PAYMENT OF DUTY**

(Delete the letters and words not applicable)

I/we.....of.....
.....[hereinafter called the obligor (s)] and.....
.....of.....and.....of.....
.....[hereinafter called the sureties] are jointly
and severally bound to the President of India in the sum of.....
rupees to be paid to the President of India, for which payment
we jointly and severally bind ourselves and our legal representatives.

The above bonded obligor (s) being permitted to import

remove

from time to time conditional on the provisions of the Excise
Duty Act, 1964, and the Rules made thereunder being observed,
(description of liquor) without payment of duty from the
rest of India to Goa

bonded warehouse situated at.....for export to.....

The condition of this bond is that if the obligor (s) and his/
their legal representatives shall observe all the provisions of
the Excise Duty Act, 1964, and the Rules made thereunder, in
respect of liquor so removed.

imported

And if the said liquor is duly removed and exported within
such time as the Commissioner of Excise directs; and all such
dues whether excise duty or other lawful charges, if any, as fixed
by the said Commissioner and payable on the said liquor or any
portion or portions thereof are paid into the Government treasury
by the obligor(s) within ten days of the date of demand thereof
being made in writing by the said Commissioner :

The obligation shall be void.

Otherwise and on breach or failure in the performance of any
part of this condition, the same shall be in full force.

I/we declare that this bond is given under the orders of the
Government of Goa, Daman and Diu for the performance of an
act in which the public are interested.

Place.....

Date.....

Signature(s) of obligor(s)

(1) Surety

(2) Surety

Signed, sealed and delivered by the above named in the presence
of :

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted

Panjim,196

Excise Commissioner

FORM E 6

(See Rule 17)

**SPECIAL BOND (WITH SURETIES) FOR THE DUE
DESPATCH OF LIQUOR REMOVED FROM TIME
TO TIME FOR IMPORT/EXPORT
WITHOUT PAYMENT OF DUTY**

(Delete the letters and words not applicable)

I/we.....of.....
.....[hereinafter called the obligor (s)] and.....
.....of.....and.....of.....
.....[hereinafter called the sureties are jointly
and severally bound to the President of India in the sum of.....
rupees to be paid to the President of India, for
which payment we jointly and severally bind ourselves and our
legal representatives.

The above bonded obligor (s) being permitted to import

(description of liquor) without payment of duty from

Name

bonded

of Distillery)

Subject to the provi-

warehouse situated at.....to.....
sions of the Excise Duty Act, 1964 and the Rules make there-
under.

The condition of this bond is that if the obligor(s) and his/
their legal representatives shall observe all the provisions of the
Excise Duty Act, 1964, and the Rules made thereunder, in respect
liquor so removed.

imported

And if the said liquor is duly.....within
removed and exported

such time as the Commissioner of Excise directs; and all such
dues whether excise duty or other lawful charges, if any, as
fixed by the said Commissioner and payable on the said liquor
or any portion or portions thereof are paid into the Government
treasury by the obligor(s) within ten days of the date of demand
thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any
part of this condition, the same shall be in full force.

I/we declare that his bond is given under the orders of the Government of Goa, Daman and Diu for the performance of an act in which the public are interested.

Place.....

Date.....

Signature(s) of obligor(s)

(1) Surety

(2) Surety

Signed, sealed and delivered by the above named in the presence of:

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Accepted

Panjim,.....196.....

Excise Commissioner.

FORM E 7

(See Rules 19, 35)

GOVERNMENT OF GOA, DAMAN AND DIU DEPARTMENT OF REVENUE AND TAXES EXCISE

Permit for transport of duty paid Indian made foreign liquor denatured spirit/rectified spirit.

No.

Shri/Sarvashri.....
is/are permitted to transport from.....
.....the undermentioned liquors to.....
.....by road/rail/water.

Name of liquor	No. of cases	Bulk litres	Proof litres

TOTAL.....

This permit will be valid for.....days from the date of issue and should always be carried along with the consignment.

Place.....

Date.....

Licensing Authority.

Copy to:—

Excise Check-Post at.....

Excise Inspector at.....

FORM E 8

(See Rule 20)

Address in full

Application for permit for possession of Indian made liquor.

Date.....

To,

The.....

Panjim.

Sir,

Please grant me a permit for possession of Indian made foreign liquor in privileged quantity of.....
to be purchased on.....from M/s.....
.....to be consumed at.....
for the purpose of.....

Yours faithfully,

FORM E 9

(See Rule 20)

GOVERNMENT OF GOA, DAMAN AND DIU DEPARTMENT OF REVENUE AND TAXES EXCISE

Permit for the possession of Indian made foreign liquor/country liquor.

No. of Permit.....

Date of Permit.....

Shri.....is hereby permitted to possess Indian made foreign liquor/country liquor in privileged quantity of.....to be purchased from.....for the purpose of.....for the period from.....to.....to be consumed at.....subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.

The.....

FORM E 10

(See Rule 21)

Court fee
Stamp
Re. 1

APPLICATION FOR LICENCE FOR A PRIVATE BONDED WAREHOUSE

To,

The Excise Commissioner,
Panjim.

Sir,

I/we.....residing at.....Taluka.....request that I/we may be granted a licence for the use of the premises

the accompanying described below as a private bonded warehouse during the

may be renewed for year ending the 31st March 196....

2. I/we agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/we hereby declare that no excise licence previously held by me/us has been cancelled or suspended or has failed to be renewed owing to a breach of the Act and/or Rules governing the grant of such licence.

4. I/we declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

5. I/we have enclosed the treasury receipt No.....dated.....for licence fee of Rs.....

Place.....

Date.....

Signature(s) of the applicant(s)

Description of premises:—

1. Village or Town or City:—

2. Name of Road:—

3. Sub-divisions of the Warehouse:—

4. Inner area:—

FORM E 11

(See Rule 22)

BOND (WITH SURETY) TO BE ENTERED INTO BY THE LICENSEE OF A PRIVATE BONDED WAREHOUSE

I/we.....of.....[hereinafter called the obligor(s)] and.....of.....and.....of.....(hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of.....rupees to be paid to the President of India for which payment we jointly and severally bind ourselves and our legal representatives.

The condition of this bond is that if the obligor (s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act, 1964, the rules made thereunder and permit to be observed in respect of a private bonded warehouse;

And if all dues, whether duty or other lawful charges which shall be demandable, on the goods admitted to this warehouse as shown by the records of the proper Excise Officer, be duly paid into the treasury within ten days of the date of demand thereof being made in writing by the said Excise Officer;

This obligation shall be void.

Otherwise and on breach or failure of the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Government of Goa, Daman and Diu for the performance of an act in which the public are interested.

Place.....

Date.....

Signature(s) of obligor (s)

Signature of sureties.

Witnesses (1) Address (1) Occupation (1)
(2) Address (2) Occupation (2)

FORM E 15

(See Rule 43)

Place.....

Date.....

Accepted.

Panjim, 196 ..

Excise Commissioner.

FORM E 12

(See Rule 22)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

PERMIT FOR A PRIVATE BONDED WAREHOUSE

The undermentioned premises belonging to Shri/Sarvashti of are hereby permitted, subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder, as a private bonded warehouse for the deposit of liquor which duty has not been paid.

Situation and description of premises.

2. This permit is granted to Shri/Sarvashti who has/have paid the prescribed licence fee of Rs. for the current year. It is not transferable to any person and will remain in force until 31st March, 196 .., unless cancelled before that date.

3. This permit may be suspended or cancelled or its renewal may be refused if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out.

Place.....

Date.....

(Excise Commissioner).

Renewal of the permit

Date of renewal	No. and date of treasury receipt for having paid the permit fee	Year for which renewed	Signature of licensing authority
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FORM E 13

(See Rule 36/40)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

Permit for the possession of Denatured spirit/Rectified spirit or absolute alcohol.

No. of Permit.....

Date of Permit.....

Shri residing at is hereby authorised to possess Denatured spirit/Rectified spirit in privileged quantity of to be purchased from before for the purpose of subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder.

The.....

FORM E 14

(See Rule 37)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

Licence for the possession and use of denatured spirit for Industrial purpose.

Licence No.

Date of licence.....

This licence authorizes Shri/Sarvashti residing at to possess and use denatured spirit for manufacturing varnishes, dyes, colours and the like in quantity of litres per year in his/their premises situated at subject to the provisions of Excise Duty Act, 1964 and the rules made thereunder.

Licence fee of Rs. 50/- has been paid.

(Excise Commissioner)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

Licence to manufacture Indian made foreign liquor (UNDER BOND) for payment of duty.

Shri/Sarvashti having undertaken to comply with the conditions prescribed in the Excise Duty Act, 1964, and the rules made thereunder and having paid the prescribed licence fee of Rs. is/are hereby authorised to manufacture liquor specified below during the year ending 31st March, 196 .., in the premises situated at and described in his/their application dated subject to the provisions of the Act.

This licence may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out or if the licensee fails to comply with the provisions of the aforesaid Act and the rules made thereunder.

Description of liquor:

Place.....

Date.....

Licensing Authority,

Renewal of the licence

Date of renewal	Year for which renewed	Signature of licensing authority
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FORM E 16

[See Rule 53 (3)]

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

Licence for bottling/blending.

Licence No.

Date of licence.....

This licence authorizes Shri/Sarvashti residing at to bottle/blend foreign liquor/Indian made foreign liquor/country liquor in his/their premises situated at subject to the provisions of Excise Duty Act, 1964, and the rules made thereunder.

The fee of Rs. has been paid.

The Excise Commissioner,

FORM E 17

[See Rule 56(1)]

Declaration for toddy-tapping

Taluka of..... Village of.....

Name and address	Name of the property in which the trees are situated	Registration number of matrix	Number and kind of	Period of tapping	Remarks
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Owner.....

Tapper

.....

.....

.....

.....

.....

Date...../...../.....

Excise-guard

.....

.....

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.....

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Owner

Tapper

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.....

Form E 18 See Rule 56(3) GOVERNMENT OF GOA, DAMAN & DIU Department of Revenue & Taxes Excise Tree Tax Taluka of..... Challan No. Village..... Tapper..... Property..... Situated at..... Registered under no. in the name of..... Number and kind of trees to be tapped..... Tapping period..... Declaration no. Date	INSTALMENT OF CHALLAN No. Taluka Revenue Office February Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office December Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office October Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office August Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office June Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office April Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer
Excise Guard Countersigned. Date..... Head of the Taluka Revenue Office Division of payment in instalments (a) Nos. of each Rs. Nos. of each Rs. 19..... Head of the Taluka Revenue Office (a) The instalments of the Challan of previous months shall be cancelled accordingly.	INSTALMENT OF CHALLAN No. Taluka Revenue Office March Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office January Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office November Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office September Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office July Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer	INSTALMENT OF CHALLAN No. Taluka Revenue Office May Tree tapping tax..... Rs. Fine for late payment..... TOTAL..... Paid on..... 19..... Head of the Taluka Revenue Office Treasury Officer

Register No.....	Counterfoil	Original
Name of licence-holder.....	FORM E 26	FORM E 26
Locality.....	(See Rule 117)	(See Rule 117)
This licence authorizes Shri/Sarvashri.....	GOVERNMENT OF GOA,	GOVERNMENT OF GOA,
.....residing at.....to sell by	DAMAN AND DIU	DAMAN AND DIU
retail, foreign or/and Indian made foreign liquor/country liquor/	Department of Revenue	Department of Revenue
denatured spirit/rectified spirit in the premises.....	and Taxes	and Taxes
.....situated at....., subject to	EXCISE	EXCISE
the provisions of the Excise Duty Act, 1964 and the Rules made	I hereby certify that hav-	I hereby certify that hav-
thereunder.	ing searched Shri.....	ing searched Shri.....
This licence is valid from.....196.....to.....	vessel/raft/vehicle/animal/	vessel/raft/vehicle/animal/
.....196.....provided that the licence fee is	/package/receptacle as des-	/package/receptacle as des-
paid according to the provisions of the Rules. The non-payment	cribed below at.....hours	cribed below at.....hours
of licence fee in time shall render this licence liable to be can-	today, I did not find any	today, I did not find any
celled.	liquor concealed thereon.	liquor concealed thereon.
The premises shall be closed on every.....	Description of:	Description of:
	Place and date:	Place and date:
	The Excise.....	The Excise.....

FORM E 27
(See Rule 118)
DEPARTMENT OF REVENUE AND TAXES
EXCISE
Challan No.....
Cash paid into the: Treasury/Sub-Treasury
State Bank of India at.....
State Bank of Saurashtra

Original
Duplicate
Triplicate

To be filled by the remitter							To be filled in by the departmental officer		
By whom tendered 1	Description of goods 2	Strength 3	Quantity		Rate of duty 6	Amount Rs. P. 7	Head of Account 8	Order to the Bank 9	
			Bulk litres 4	Proof litres 5			+ State Excise Duty	Date.....	
								Correct.	
								Excise.....	
								Receive and grant re-	
								ceipt.	
								Head of.....Taluka	
								Revenue Office.	
Total amount (in words) Rupees.....							Treasury Officer.		Accountant.
Received payment (in words) Rupees.....							Treasurer		Accountant
							Agent of Manager.		

